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17 March 1973 THE NEWSWEEKLY FOR PHARMACY

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The newswweekly for pharmacy

17 March 1973 Vol. 199 No. 4852

114th year of publication

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 Ireland and of the Pharmaceutical Society of
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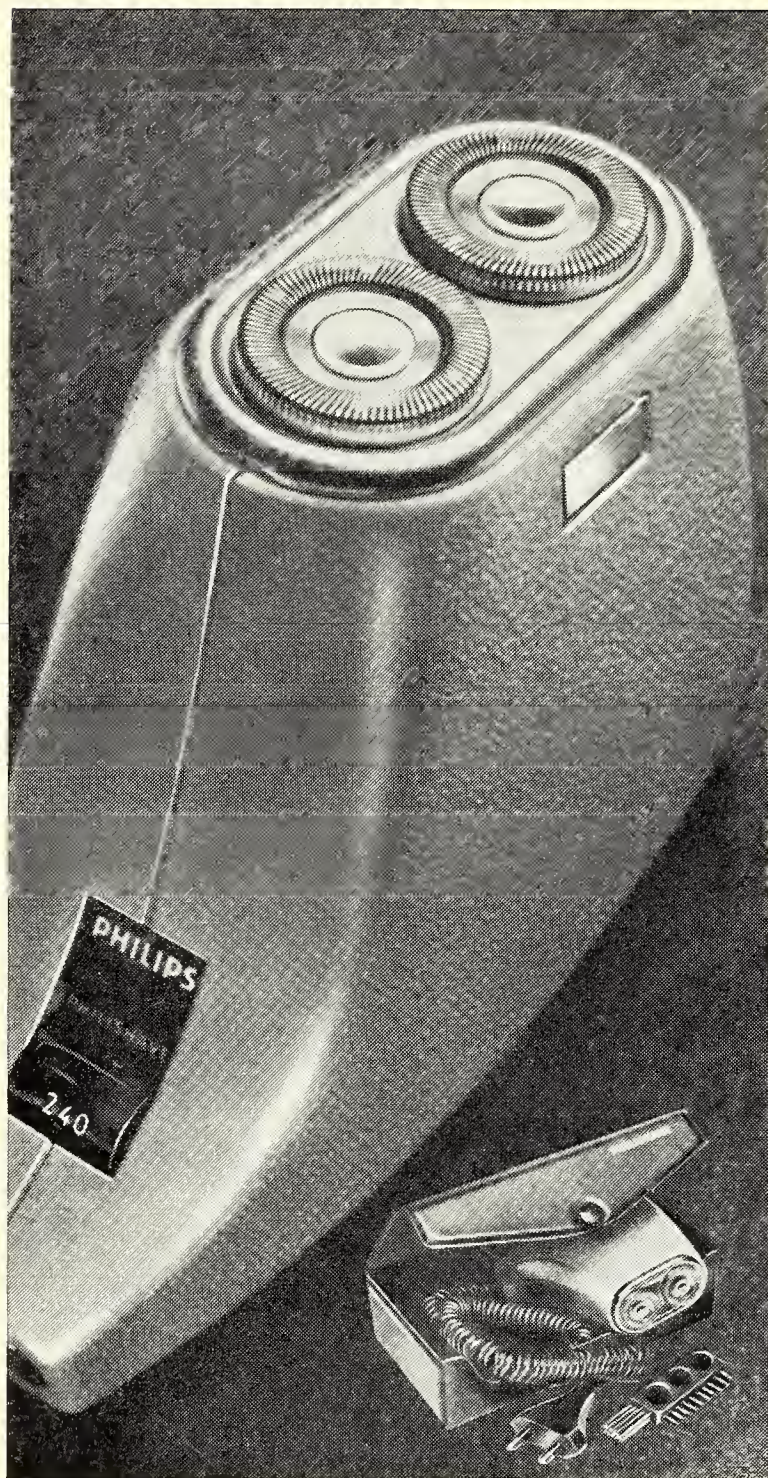
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An ordeal for a young pharmacist and
 for her staff when one of the London
 car bombs exploded (see p326)



HOW PHILIPS ARE INCREASING THE POPULARITY OF THE PHILISHAVE.

This Spring we're going to launch a national advertising campaign to promote the Philishave Popular and Standard – our lowest priced mains shavers.

You can see the campaign in the popular press: The Sun and Daily Mirror with their combined daily circulation of some 7,589,000.

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time shavers who may not be able to afford the most expensive electric shaver but who certainly can't afford old-fashioned wet shaving methods either.

In fact, the Popular and Standard have the same advanced shaving system as all the other Philishave Electric Shavers, yet are still the lowest priced mains models in the range: one

very good reason why we're featuring the selling price of the Popular – only £7.52 – in large type on the headlines of all our advertisements. Also featured is the Standard at £8.70. So stock these Philishaves now. And increase your own popularity.

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PHILIPS

Suggested selling prices



General sale recommendations now with Sir Keith

The Medicines Commission has now submitted its recommendations concerning the general sale and prescription-only lists, Sir Keith Joseph, Secretary for Social Services, told Mr L. Pavitt in the Commons on Tuesday.

But, he added, "before making regulations or orders under the Medicines Act to replace the present provisions under the Pharmacy and Poisons Act, I propose to consult the relevant interests . . . I expect to start consultations in about a month's time".

Timetable for Misuse Act records put back

Record-keeping requirements under the Drugs (Prevention & Misuse) Act 1968 will not come into force until July 1, subject to Parliamentary approval, the Home Office has told the National Pharmaceutical Union.

This means an extra month's "grace" for retail pharmacists to be equipped with the necessary stationery, and follows the NPU's approaches to the Home Office reported exclusively by *C&D* last week (p290). However, the reason given for the postponement is pressure on the Parliamentary timetable.

The NPU Executive is still expected to press for more time in respect of security storage requirements, understood to be scheduled for implementation early in 1974.

History of pharmacy Portsmouth conference

The annual weekend conference of the British Society for the History of Pharmacy will be held within the City of Portsmouth College of Education, April 6-8. The theme of the conference is "Military and Naval Pharmacy and Medicine" and begins on Friday evening with a reception and brief introduction to Portsmouth history. On Saturday morning there are three papers: "John Pringle" by Dr S. Selwyn; "Gaul Fever and Naval Hospitals" by Mr W. Boorman, and "Medical arrangements in the British Army during the Peninsular war" by Miss K. E. Crowe. These will be followed by the annual general meeting of the Society. In the afternoon there is to be a visit to Fishbourne and in the evening a banquet and entertainment. On Sunday morning two papers are to be given: "Naval Therapy: 1860-1960" by Dr M. P. Earles and Mr A. F. Prosser, and "Sir James Cantlie" by Dr J. Fairer. The cost per person will be:— (a) residential £11.00; (b) non-residential £6.50. Extra tickets will be available for the banquet at £2.00 each. Applications to the secretary, British Society for the History of Pharmacy, 36 York Place, Edinburgh EH1 3HU.

PT—inclusive prices: Keep this week's supplement

The Price List Supplement included in this week's issue will be the last to carry purchase-tax-inclusive prices. Together with the December 1972 List, it provides the up-to-date prices information retailers will require for the preparation of claims for refund of purchase tax.

Future editions of the Supplement will carry VAT prices only.

'Give LPC's more time on Linstead'

The Central Contractors Committee may be asked this week to extend its March 16 deadline by which local pharmaceutical committees must vote on the future of the Linstead working party and the Central Committee's proposed call for a new review of the future of general practice.

Buckinghamshire LPC was due to con-

sider this move at its meeting on Wednesday evening.

Mr J. Williams, a member of the committee, explained that there was concern that many committees had been given insufficient time to consider the proposals. It seemed likely that some would vote for the idea of a Government inquiry—but that was part of the Central Committee's "package" which automatically ruled out re-constitution of the Linstead working party as instructed by the LPC conference in October.

It is understood that with about a third of the returns from LPC's already in, there is a large majority in favour of accepting the "package", but Mr Williams believes the two questions should have been separated, and LPC's asked their opinion on each proposal (see also p344).

Pharmacy's new voice in health education

Pharmacy now has Mr W. M. Darling, immediate past president of the Pharmaceutical Society, as a representative on the Health Education Council. His appointment was announced by the Secretary for Social Services, Sir Keith Joseph, last week.

The Health Education Council was established in 1968 as the body responsible for the promotion and development of health education at national level. Its functions include the promotion and co-ordination of health education activities in England, Wales and Northern Ireland. The chairman is Sir Harold Evans.

COSMETIC CHEMISTS CELEBRATION

Over 500 guests attended the annual dinner/dance held in London to celebrate the 25th anniversary of the Society of Cosmetic Chemists of Great Britain. The guests of honour were the Lord Mayor and Lady Mayoress of Westminster and the society's new patron, Lord Todd of Trumpington, FRS, with Lady Todd.

During the dinner, the president of the

society, Mrs Hilda Butler, presented the society insignia, new created for its patron, to Lord Todd.

In their speeches the Lord Mayor emphasised the increasing importance of the society in setting the professional standards of cosmetic scientists working throughout the industry while Lord Todd looked forward to a greater extension of the society's educational policy.



Applause and laughter for the Lord Mayor of Westminster (left) during his speech from (l. to r.) Mrs Hilda Butler, Lord Todd, the Lady Mayoress and Mr G. A. C. Pitt (vice-president of the society)

Pharmacy becomes casualty centre after bomb blast

Victims of the car-bomb blast outside London's Old Bailey last Thursday were given emergency treatment at the pharmacy of John Harley Ltd, 29 Old Bailey, which was itself in the direct line of the explosion.

A surgeon, medical student and nurses from St Bartholomew's Hospital used the premises as a casualty centre with assistance from the pharmacy's staff.

Still shaken by the experience, Miss Carmen Morgan, the pharmacist manager, told *C&D* the following day that the floor had been covered with glass and blood—a number of the seriously injured were “cleaned up” prior to being transferred to hospital, among them the woman shown, in a *Daily Mail* picture, being carried out on one of the pharmacy's chairs.

Pharmacy staff themselves had lucky escapes. One assistant had spent the whole day changing the window displays—but was in the dispensary for a moment at the time of the explosion. Miss Morgan might also have been hit by bottles blown from the dispensary shelves, and it is a miracle that nobody was cut by flying glass from the windows.

Police later ordered the building to be cleared when there were fears of further bombs or a gas explosion, but Miss Morgan refused to leave until the premises (including the drug stocks) were boarded up and secure, which took until 7.30 pm.

Miss Morgan said that most of the casualties were regular customers, and the man who died was caretaker of the building of which the pharmacy is a part.

The pharmacy was open again on Mon-

Windows shattered—the scene just after the explosion, but open for business again on Monday (below left).



day morning—but with police allowing only people with business into the street, little trade was being done. And once again a hoax bomb warning led to the pharmacy and adjacent premises being cleared.

Miss Morgan, who was registered only 18 months ago, spent three months in France at the end of 1972 as the first holder of the Franco-British Pharmaceutical Commission scholarship. She studied all aspects of French pharmacy.

Limits on SET refunds

Applications for refund of selective employment tax, which ends on April 1, must be made by June 30, and claims must be made by September 30. Department of Employment warn that failure to register or claim by the final date will result in loss of refund of tax. Employers are reminded that there is also a restriction on the right of appeal to an industrial tribunal.

HOW THE GOVERNMENT SEES VAT PRICES

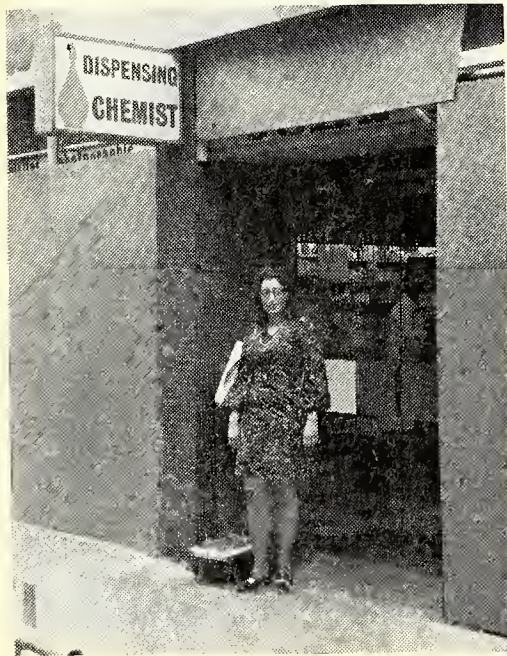
The Government's guide to the VAT price changes reminds the public that shops will not always be able to make changes corresponding to the tax changes for everything they sell. They may change some prices more and others less or not at all, especially for small purchases.

The guide includes lists which show some typical prices with the changes the consumer can expect at those prices.

Besides food, there are some other things

whose prices should stay about the same, either because they will not carry VAT or because the VAT on them will be about the same as the old taxes and included in this list are medical services such as dental and nursing. The guide states that some should, in fact, come down slightly because of the removal of SET.

A copy of the VAT leaflet is available to the public, free, from March 26 from local post offices.



	In the £ increase	Typical price before VAT	Typical price increase
BATTERIES	9½p-10p	5p	½p
PHOTOGRAPHIC D & P	8½p-9½p	£1.50	13p-14½p
SANITARY TOWELS	9½p-10p	17p	1½p
TOILET PAPER	9½p-10p	12p	1p
TOOTHBRUSHES	9½p-10p	21p	2p
	In the £ decreases	Typical price before VAT	Typical price decrease
CAMERAS	4p-9p	£11.50	50p-£1
CONFECTIONERY	11p-13p		
box of chocolates		50p	5p-6p
sweets		10p	1p
COSMETICS AND PERFUME	5p-7p		
perfume		£1.50	7p-11p
lipstick		45p	2p-3p
FILM PHOTOGRAPHIC	3p-7p	60p	2p-4p
PET FOOD	3p-4p	12p	½p
PROPRIETARY MEDICINES	5½p-8p	35p	2p-3p
SOAP (TOILET)	8p-8½p	7½p	½p
SOFT DRINKS	11p-12½p		
fruit squash		17p	2p
carbonated		8p	1p
TOILETRIES	5p-8½p		
hair cream		30p	1½p-2½p
shampoos		24p	1½p-2p
razor blades		21p	1p-1½p
toothpaste		20p	1p-1½p

Foot in the door' is not 'supervision'

A pharmacist was not exercising proper control over the sales of poisons merely because he "had a foot in the door" of his premises when an assistant handed medicine to a customer, Hendon, London, court decided on Monday.

Mr Michael Judelson, Waltham Avenue, Kingsbury, was fined £30 on a summons alleging he failed to comply with the Pharmacy and Poisons Act, 1933 at his premises in Burnt Oak Broadway, on October 12, 1972. He pleaded guilty.

Two other summonses were denied. These alleged that Mr Judelson, and his company Judelson and Phillips (Pharmacies) Ltd, were separately guilty of an offence under the 1956 Therapeutic Substances Act, because proper control was not exercised over the sale of oxytetracycline. Mr Judelson, it was alleged, was not on the premises when the drug, which had been prescribed for a Mr J. Glover, was handed over to a customer who had called to collect it.

Mr Judelson and his company were each found guilty on the summonses, and ordered to pay £10 with £10 costs on each offence.

Mr G. Norris, a Pharmaceutical Society inspector, said he called at the shop and

was served with Benylin Expectorant, although Mr Judelson was not there. Mr Judelson was telephoned at his home, and returned to the shop. While he was on his way, his mother, Mrs Judelson, was seen to serve a customer who had called to collect a prescription.

Mr Judelson said in evidence that on the day the prescription for Mr Glover was brought in a doctor told him that it was urgent. He dispensed the prescription, and left it in a specific place in the shop waiting to be collected. He then went to see Mr Glover on another matter, but found no one home. He drove to his own home to check the address with a telephone directory, and was called by his mother on the telephone regarding the sale of the Benylin.

He returned to the shop, and as he approached the premises, he could see through the window. He saw his mother take the prepared medicine and give it to a customer. The transaction was completed as he entered the shop.

Mr C. Smith, defending counsel, claimed that as Mr Judelson had "his foot in the door" when the transaction was completed, he was exercising proper control over the sale.

contribution to the botanical study of drugs. Wallis, following the introduction of the microscope into pharmacognostical studies by H. G. Greenish, exploited its use so successfully that British pharmacognosy gained an international reputation. He had a remarkable eye for detail which enabled him to give clearer definition to the vegetable drugs of commerce. This qualitative approach, however, was not always conclusive and Wallis realised that microscopical measurements or ratios of measurements could be useful in distinguishing between closely allied plant species. His work while curator of the Materia Medica Museum was undoubtedly responsible for a considerable reduction in the number of adulterated or substituted crude drugs.

Textbooks

In his teaching and research he set standards which had far reaching consequences throughout all the English-speaking countries, not only because many of his research students returned home to teach but because his textbooks have been used by pharmacy students all over the world. Everything he published, research work and textbooks, was characterised by his desire to establish scientific facts and this frequently led him not to publish work with which he was not personally satisfied. In this way he gave guidance and inspiration to younger workers. He developed the teaching syllabus in pharmacognosy to give the topic real meaning.

He was a very determined man and once he had made up his mind, could rarely be persuaded to change it. Thus he could be obstinate on occasions and if he was annoyed could respond very sharply to his "opponents". But almost certainly he would become resigned to the situation and continued quietly with his scientific work. He was a kind and generous man who never failed to pass on freely his vast knowledge or the benefit of his experience. It is doubtful if any suspected adulterated drugs or substitutes entering Britain were not examined by Wallis when he was curator.

Finally, it must be said that he was a man of strong loyalties and throughout his long career he never wavered in his belief that pharmacy was a worthwhile and rewarding profession to which he owed his own successes in life.

Dr T. E. Wallis dies at 96

Dr Thomas Edward Wallis, DSc, FPS, FRIC, FLS, emeritus curator of The Pharmaceutical Society's museum and the Society's adviser on materia medica and herbaria died on March 7, aged 96.

Dr Wallis qualified as a chemist and druggist in 1898 after an apprenticeship with his father. He obtained the Major qualification in the next year and a BSc degree in 1900.

He joined the staff of the public analyst for Exeter in 1913 and during his stay there devised a method of quantitative microscopy by the use of lycopodium spores that soon found acceptance by analysts the world over.

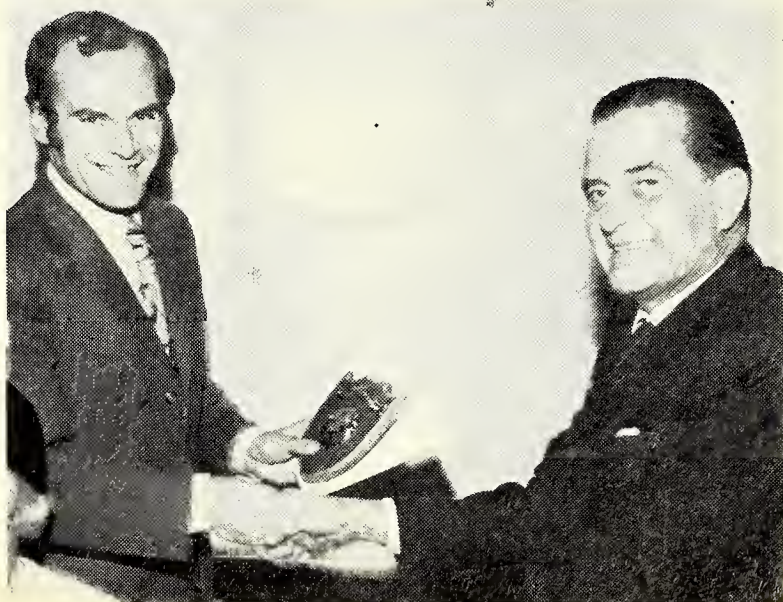
In 1926 he was appointed reader in pharmacognosy at London University and in 1927 he became curator of the Society's museum. He was president of the Royal Microscopical Society 1954-55, an examiner in pharmacognosy to the universities of London and Wales, and an external examiner in pharmacy and pharmacognosy to Queen's University, Belfast.

Dr Wallis was the author of the three well-known standard textbooks, Textbook of Pharmacognosy, Practical Pharmacognosy, and Analytical Microscopy, all of which ran into several editions. A 165-page book on the history of the school at the "Square" of which Dr Wallis was the author was published in 1964. He was chairman of the British Pharmaceutical

Conference from 1942 to 1944, and received the Hanbury medal in 1942 for his work in pharmacognosy. The degree of doctor of science was conferred upon him by London University in 1943.

Professor E. J. Shellard writes: The death of T. E. Wallis sees not only the passing of an outstanding pharmacognosist but symbolises the end of an era in pharmacognosy which was marked by its

Chairman and managing director of G. B. Kent & Sons Ltd, Mr E. L. H. Cosby, presenting the salesman of the year award to Mr Alan Clowes, Midland Area. His award was a holiday for himself and his wife



Company News

Smith and Nephew profit up 13.5 per cent

After tax, profit of Smith & Nephew Ltd during 1972 rose by 13.5 per cent from £4.7m in 1971 to £5.3m.

Sales at £68.5m were 12.3 per cent more than the previous year, £61m. Profit before tax was £8.3m compared with £7.4m.

The directors have recommended a final dividend of 10.37 per cent on the 10p ordinary shares. The dividend (gross) of 22.56 per cent (maximum permitted under the government restrictions) compares with a total for 1971 of 21.5 per cent.

Booker McConnell's bigger pharmaceutical stake

The Booker McConnell group which owns 25 pharmacies trading as Kingswood Chemists mostly in South London and neighbouring Home Counties, have purchased the merged business of Parnolds and Chemimart Ltd. Chemimart have eight chemists shops in and around London and Parnolds a similar number of stores selling cosmetics, hardware, health foods, etc.

The consideration of £843,291 will be satisfied by the issue of 421,646 Booker shares.

Higher earnings for Upjohn

Passing the 500 million dollar sales mark for the first time, the Upjohn Company in 1972 achieved record net earnings equal to \$3.16 per share, up from 1971's previous record of \$2.70 per share.

Consolidated net earnings increased to

\$46.5m for the year, up 17 per cent from \$39.7m in 1971.

Record sales for 1972 of \$511.3m represented a 16.6 per cent increase over the 1971 volume of \$438.3m. While all business area recorded sales gains, the increases in human health care product and services sales worldwide accounted for almost two-thirds of the total \$72.9m added volume, the chairman reported.

Better year for Dixor Ltd

Dixor Ltd achieved a turnover for the year to October 1, 1972, of £108,196 as against £89,395 for the previous year. Profit was £25,472 (£18,774) and net profit £17,772 (£12,174).

The company's chairman says that during the current year the company intends to obtain use of increased workspace which will set a pattern for further expansion.

Good 1972 increases for Gala

Preliminary trading results of Gala cosmetics for 1972 show a 56 per cent rise in profits (before tax) to £1.4m. This compares with £930,000 for 1971.

After tax profit is set at £958,000 (£621,000) and a final dividend (gross) of 8.65 per cent is proposed which would make a total of 13.65 per cent.

Pharmaton to market in Japan

Mr Mureo Furukawa, managing director of Kohjin Co Ltd, Tokyo, visited London

recently to meet representatives of Pharmaton's marketing and promotional agents in the UK.

Kohjin have recently been appointed to handle distribution of Pharmaton skin activator, hair tonic and royal bath in Japan and Mr Furukawa, who was accompanied by one of his senior executives, Mr Akira Nakaya, was seeking information on the marketing operation here.

Drugs monopoly report filed

The Monopolies Commission report on the supply of chlordiazepoxide and diazepam has now been received by the Government. Mr Peter Walker, Secretary for Trade and Industry told the Commons on Tuesday. The report will be laid before Parliament and published "as soon as possible". Both drugs were referred to the Commission in September 1971.

Briefly

Bell & Howell Co revenues and earnings reached record levels in the fourth quarter of 1972 and in the year as a whole. Total 1972 net earnings after tax were \$163.3m compared with \$13.4 in 1971, an increase of 21.6 per cent. Revenue was \$373.1m, an increase of 11.9 per cent.

Bellair Cosmetics have agreed to acquire 42 registered trade marks and certain plant and machinery components and raw materials from Osborne Garrett Nagele for £50,000.

Chemical Securities Ltd's offer for **Kingsley & Keith Chemical Group Ltd** (C&D, January 20, p60) has been accepted by holders of 86.7 per cent of the shares and has been declared unconditional.

Parfums Givenchy Ltd have moved to Riverdene Industrial Estate, Molesey Road, Hersham, Walton-on-Thames, Surrey, KT12 4RG, telephone: Walton-on-Thames 42902.

Geigy Pharmaceuticals are closing their offices and warehouse in Isleworth House, Isleworth, Middlesex from March 31. No orders will be filled at that location after this week.

Appointments

Sterling Health Products have appointed Dr Brian Barker, BSc, MB, ChB, LRCP, MRCS, their medical director. His experience in the pharmaceutical industry since 1966 has included appointments with Aspro-Nicholas, Bristol-Myers and Johnson & Johnson.

Barclay & Sons Ltd have appointed Mr P. Fearon, MPS, regional controller of the company's North-west region. Mr Fearon was previously general wholesale manager of the Barnsley and Leeds depot of Reynolds & Branson Ltd. Other regional controllers are Mr T. Cammack (North-east); Mr D. Restrict (Midlands) and Mr G. Crompton (South-east).

Mr W. Jenkins is the general manager of Hyde & Entwistle in N. Ireland; South Wales is jointly controlled by Mr J. Roberts and Mr J. Griffiths of Bertram Griffiths and the East by Mr E. Allport of Fairbank Kirby and Raines.



Mr W. A. Littlejohns, MPS, (right) the new senior medical information executive of Burroughs Wellcome & Co. Left is Mr A. Trice, MPS, latest executive to join the information section

People



Professor J. M. Rowson, head of School of Pharmacy, University of Bradford, is named one of two new pro-vice chancellors of the university

Miss A. D. Day has been elected chairman of the Pharmaceutical Society's Chiltern Region for 1973.

Mr A. G. Milligan, MPS, Sanquhar, Dumfries, was interviewed on BBC's "Down Your Way" last Sunday. Mr Milligan is the president of a local curling club which celebrates its bicentenary next January.

Professor P. F. D'Arcy, BPharm, PhD, FPS, gave his inaugural lecture "Drugs and Society" to the Queen's University of Belfast on March 7. The lecture was well attended and members of the Pharmaceutical Society of Northern Ireland "turned out in force" to hear it. Emphasis was given to the fact that Professor D'Arcy holds the first pharmacy chair at Queen's.

Deaths

Dundee: On March 6, Mr James Dundee, 26 Windsor Park, Belfast, aged 91. Mr Dundee qualified as a pharmacist with, and became a member of, the Pharmaceutical Society of Ireland. He served for some time with Fielding, in Cork, and subsequently with Grattan Chemists Ltd, Cornmarket, Belfast. In 1908 he opened a pharmacy at 95 University Road, Belfast and later a branch at 28 Castle Street, Belfast. He retired in 1961. Mr Dundee was elected treasurer of the Pharmaceutical Society of Northern Ireland on its establishment in 1925 and served in this capacity till 1930. He was a past president of the Ulster Chemists' Association.

Knowles: Suddenly, on March 7, Mr Edwin Knowles, 61 Earlsay, Curzon Park, Chester, aged 48. Mr Knowles was a representative for Parke, Davis & Co in

Topical reflections

BY XRAYSER

VAT

I FANCY that industrial problems over the past week will have delayed delivery of C&D, but that does not deter me from offering praise for the tenacity with which the whole staff has attacked the problem of VAT. Your decision to go ahead on the assumption that the rate of that tax would be 10 per cent, has been fully justified, though why it should have been necessary to make such a mystery of the whole thing is difficult to understand.

Many problems face the retailer, and the arrival of the Price List will be eagerly awaited. Meantime, in a world which knows not the price of anything, large organisations are cashing in on the uncertainty by making advertised cuts in advance of The Day. And they are not doing so without strenuous efforts to convince the public that *they* are the people who like to help the consumer.

A paragraph in a national newspaper said that, without waiting for the start of VAT on April 1, Boots were "catching the mood" straight away with price reductions on about 300 items and that by April 2 there would be lower prices on 20,000 articles. So far as I have seen, the Press did not suggest that there would be any change in the prices in shops other than Boots, Tesco, Littlewoods or Spar, though I have reason to believe that VAT will apply to them too.

I keep wondering why the Press and television always approach our largest multiple in times of change, seeming to regard Nottingham as the fount of all wisdom, even in professional matters which one would have thought could be answered more readily by the Pharmaceutical Society. But the Society's function seems to be reduced to that known in football nowadays as the "sweeper". Nobody asked me how many prices were to be reduced in my pharmacy and I have certainly not attempted to steal a march on my colleagues by plastering the window with stickers.

The Price List

The Price List has become, over the years, quite indispensable, and its production has become a task which has grown ever more formidable. On so many occasions a bland Chancellor of the Exchequer, with a few words indicating a change in purchase tax, has condemned the staff to weeks of durance vile, cancelling golf ties and tennis sets, and leaving the speckled trout undisturbed in his pool. I understand that even the markets editor has had to forego his customary forays to such places as Madagascar and Cochin China, so that we might have some inkling of what to charge our customer.

But all of that, I feel sure, pales into insignificance beside the gigantic task set by the overwhelming problems of VAT. I have a suspicion, which I hope will prove to be unfounded, that the consumer will find so little difference as to make him wonder what all the fuss has been about. Indeed one organisation has already announced that the administration involved in zero rating would be bound to increase overheads and the increased cost might eventually have to be passed on to the consumer, cancelling out part of the purchase-tax saving.

And whether, to paraphrase Mr Weller, sen, it is worth going through so much to save so little—if there is any saving at all—time alone can tell.

North Wales and had been with the company since 1950.

□ Amalgamation of the Worthing and the Bognor Regis and Chichester Branches of the National Pharmaceutical Union, has been agreed. Mr A. R. Moore is chairman

and Mr J. F. Jack, 46 Broadwater Road, Sussex, secretary.

□ Prescriptions dispensed in Northern Ireland during November 1972 numbered 897,266 (565,350 forms) The total cost was £874,416.

AN ATTRACTIVE OFFER you cannot afford to miss on Sizes 1 and 2 SYLVIA TOWELS!

All prices quoted
are subject to
V.A.T. adjustment.

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(20"x40") usually retailing at £2 the pair are offered **FREE** to every retailer ordering **5 FULL CASES** of **SYLVIA**, sizes 1 and 2 only. (See below for details of generous quantity discounts).

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to all Sylvia Stockists!

1. Two **FREE** Hand Towels with every 5 case order for Sizes 1 and 2 only.
2. Generous discounts for quantities.
3. Big customer incentive—two towels for only £1.50 plus coupon from Sylvia Towel Packs, Sizes 1 and 2 only.

ALL THIS—and a **FREE** adaptable and practical showcard/counter display—backed up by National Advertising in popular Women's Journals and National Sunday Newspapers.



Price per dozen bags of 10 towels (Supplied packed in new design floral plastic draw-string neck bags) (Contain Towel Offer Coupon)

	Popular £	Size 1 £	Size 2 £	Size 3 £	Maternity £
List price	1.29	1.55	1.80	1.92	2.20
2 cases rate	1.23	1.47	1.71	1.82	2.09
5 cases rate	1.20	1.44	1.67	1.79	2.05
10 cases rate	1.17	1.41	1.64	1.75	2.00
20 cases rate	1.10	1.32	1.53	1.63	1.87
30 cases rate	1.07	1.28	1.49	1.58	1.82
Recommended Retail prices (packet of 10)	13½p	16½p	19p	20p	23p

STANDARD CASES

Size 1 — 48 packets of 10 towels
Size Popular and 2 — 36 packets of 10 towels
Size 3 and Maternity — 24 packets of 10 towels

ORDER NOW!

Direct from us on our
normal minimum
order and carriage
terms, or from
wholesale stockists

Cuxson Gerrard

CUXSON, GERRARD & CO. LTD., OLDBURY, WARLEY, WORCS. Telephone: 021-552 1355

New products and packs

Cosmetics and toiletries

Guerlain's eye makeup

Guerlain have launched a range of waterproof eye cosmetics plus a treatment cream for the sensitive area around the eyes. Special eye cream is presented in a 15g pot (£2.10) and is, say Guerlain, specially formulated to keep the skin soft and supple. The new range of eye makeup comprises Cilpen waterproof mascara (£1.80) a silver mascara wand with a formula based on natural oils rather than water available in three colours; waterproof eyeliner (£1.95) in a pencil-type case to match the mascara wand; eyebrow pencil (£0.65) in a choice of four colours and waterproof eye makeup remover gel (£0.81), which is supplied with a foam-tipped wand for correction of any make-up mistakes (Guerlain Ltd, 22 Aintree Road, Perivale, Greenford, Middlesex).

Lempak for problem skins

Lempak special cream for oily and problem skins (£0.49) is designed, say Christys, to restore the correct balance of moisture to the skin. They claim that because of its light texture this new moisturiser will leave the skin soft and smooth as well as matt. It contains lemon juice and can be used at night after cleansing as well as in the morning under makeup. Lempak special cream comes in 52g pink/yellow jars (Thos. Christy & Co Ltd, North Lane, Aldershot, Hants).

Lemon bath additive

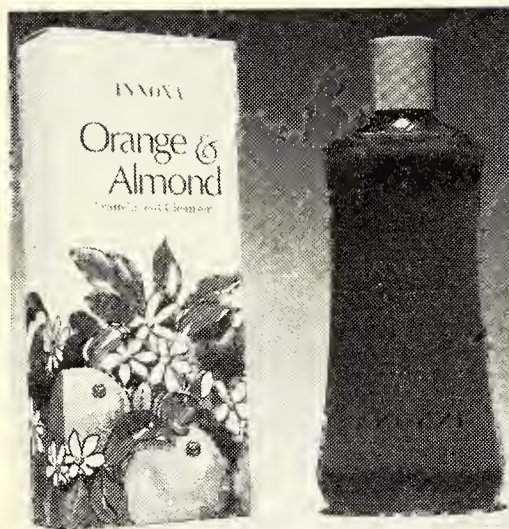
Rosedale have added Lemon Bath (£0.29) to their range of foaming bath products which already includes herbal and pine variants. The new Lemon Bath is citrus perfumed and is, say Rosedale, both fresh and refreshing (Fassett & Johnson Ltd, 19 Radford Crescent, Billericay, Essex).

Jellies for the face

Miners have introduced a gel blusher (£0.15) which can be blended into the skin with the fingers. It is available in two colours: Blackcurrant jelly designed to go with blue, grey, pink or mauve toned eye makeup and Redcurrant jelly to blend with green, brown or yellow eye makeup.

Miners have also introduced eight new shades of Lip Shiner (£0.14) which they say now has a more glossy formula and comes in a deeper pot. And they are offering three of the new shades, including a transparent one called Glossover, in a Lip Shiner Palette (£0.31) complete with lip brush.

Another addition is their Chalk Sticks (£0.15) which are eyeshadows in a stick form available in six colours (Miners Make Up Ltd, Hook Rise, Surbiton, Surrey).



Standard size now available

The Orange and Almond skincare range launched by Innoxia last year was first introduced in small try-sizes with the intention of producing larger sizes at a later date. The first of the new standard sizes, the Orange and Almond translucent cleanser, is now available (£0.80). The pack has a design of orange and green fruits and flowers painted on a white background (Innoxia Ltd, 436 Essex Road, London N1).

Quant's new colours

Mary Quant has introduced new eye, lip and nail colours to team up with fashion's neutral shades for Spring. The new Eye Gloss colours are Moody Tan, Moody Blue, Moody Plum and Moody Grey. Four new shades, each with a touch of pearl, have been added to her lipstick range and are called, Toffee Nose Tan, Deb Red, Aristo Claret and Choosy Cherry. The four new nail colours are meant to complement the lip shades. All available from the end of March (Mary Quant Cosmetics Ltd, Hook Rise, Kingston By Pass, Surbiton, Surrey).

Satura range addition

Satura Silky Skin (£0.75) from Dorothy Gray is a pink, pearlised body lotion which is claimed to keep the skin soft and sweet smelling. It is presented in a lightweight plastic flask with a full-fitting gilt screw cap (Dorothy Gray Products Ltd, 2 Marshall Road, Hampden Park, Eastbourne, Sussex).

Leichner lipstick shades

Leichner have introduced three new lipstick colours to their Kamera Klear range (£0.35). These new shades are: Amber Light, a frosted orange; Sun Spot, a dark blue-red; and Night Spot, a coffee-brown (Leichner Ltd, 436 Essex Road, London N1).



Cyclax hand cream

Treatment hand cream from Cyclax (£0.95) is recommended as being particularly beneficial to hands that are dry, chapped or irritated. It contains cetrimide Hibitane, and allantoin which Cyclax say will help soothe and heal hands that are chapped or blistered; citric and boric acids to maintain the skin's natural acid/alkali balance; and silicone (Cyclax Ltd, 65 South Molton Street, London W1Y 2BS).

Hosiery

New tights pack

Top Model Hosiery Ltd, a subsidiary of Supermarket Merchandisers, plan to introduce a new pack design next month for a section of their range of one-size tights. The new pack is Slimfold and features a girl seen waist-deep in flowers (Top Model Hosiery Ltd, St Anthonys Way, Faggs Road, Feltham, Middlesex).

Prescription specialities

HYDERGINE tablets

Manufacturer Sandoz Products Ltd, 41 Upper Grosvenor Street, London W1X 0AL

Description White, flat, bevel-edged tablets, scored one side, maker's name engraved on other, each containing 1.5 mg of the mesylates of dihydroergocornine, dihydroergocristine and dihydroergokryptine in equal proportions

Indications Symptoms of mild to moderate cerebrovascular insufficiency. Functional and obliterative peripheral vascular disorders

Dosage One tablet three times daily

Side effects Gastro-intestinal disturbance, flushes, rashes, nasal stuffiness, abdominal cramps and postural hypotension in hypertensive patients have occasionally been reported.

Storage Protect from light

Pack 100 tablets, £7.50 (trade)

Supply restrictions P1, S4B

Issued March 1973

and

ND EAST END
IAL CLUB

FRIDAY
UP NIGHT

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er Charge 15p

SATURDAY

RAY WALKER
medy and Vocal and
ENISE GRAHAM

Cover Charge 15p

SUNDAY NOON

OTIC DANCERS

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MPETITION

ver Charge 10p

SUNDAY NIGHT

MIKE CLARK DUO

Cover Charge 5p

TUESDAY

50/50 DANCING

on the organ and

on the drums

er Charge 10p

A.O.B. CLUB

AY VILLAS.

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IDAY

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EVENING CHRONICLE, Friday, February 16, 1973

Alberto Balsam announce the appointment of 2 million new Sales Reps!

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We're putting a free sample of
Alberto Balsam in over 2 million copies
of Woman next week.

We know it's a good product, and
we know that once a woman has tried
it - she buys it.

IPC are going to tell your customers
all about it, with full and ½ pages in the
Daily Mirror, Scottish Daily Record and
the Daily Express - and a national T.V.
campaign.

So don't be left out.

Alberto Balsam. Get some in.

Alberto Culver Co.
Newington Causeway SE1 Tel: 407 1623

Trade News

Unichem's 5.5 per cent rebate for 1972

Unichem Ltd are planning a final members' rebate for 1972 of 3 per cent. This follows an interim rebate of 2½ per cent paid last August. Mr Peter Dodd, managing director, said this week that membership was continuing to expand at the rate of more than 30 per cent and he disclosed that plans would be announced shortly which will affect the membership policy.

Return obsolete ointment

H. & T. Kirby & Co Ltd, Mildenhall, state it has been brought to their attention that eye ointments manufactured by them are still being dispensed. The manufacture of such ointments has been discontinued for over four years and the company feels that existing stocks are well past reasonable shelf life. They are prepared to credit any remaining stocks and ask that they are returned without delay.

Wander pharmaceutical orders

All orders for Wander pharmaceuticals should now be addressed to Pharmaceutical Order Department, Wander Ltd, P. O. Horsforth Box 4, Calverley Lane, Horsforth, Leeds, LS18 4RP. Telephone Horsforth 4646.

All technical queries should be addressed to 41 Upper Grosvenor Street, London, W1X 0AL. Telephone 01-499 3931.

Revised handling allowances

Colgate-Palmolive Ltd, 76 Oxford Street, London W1A 1EN, state with immediate effect the following revised coupon handling allowances will apply to all Colgate Palmolive coupons redeemed from the trade: £1.75 per thousand with packages of up to 400 coupons; £2.00 per thousand with packages in excess of 400 coupons.

Hollister shortage over

Abbott Laboratories Ltd, Queenborough, Kent, report that recent difficulties in meeting the demand for certain Hollister ileostomy and colostomy lines have been overcome, and they now have adequate stocks of all Hollister products.

Abbott thank chemists for their co-operation during the shortage, and apologise for the inconvenience caused.

For DIY enthusiasts

Three preparations, for the DIY enthusiast, come in a display unit from Deb Chemical Proprietaries Ltd, Belper, Derby DE5 1JX.

Swarfega is a hand cleanser that can also be used to clean vinyl and plastic upholstery and floor tiles (£0.50). Contact

is a water dispersant and lubricant that protects against corrosion. It may be sprayed from an aerosol (£0.49), or industrially it may be used as a dip when supplies are available in 1 and 5 gallon containers. For those wishing to clean motor car engines, etc. Jizer is a water soluble degreasant. The preparation may be used as a dip or brushed on and the emulsified oils washed off with water. It will also clean oily garage floors and drives and has been found useful as a paint brush cleaner. Retail pack is 1 pint (£0.19). ½ and 2-litre sizes will be available shortly. The company's representatives can advise on the most appropriate "order mix" to avoid problems of overstocking.

Easter parcel bonus

H. Bronnley & Co Ltd, 10 Conduit Street, London W1R 0BR, are offering display material, consisting of a new showcard, a length of yellow silk and a wooden wheelbarrow, to every retailer taking their Easter parcel pack.

Water treatment

Large shops and factories, etc, using air-conditioning can now have their water cooling systems serviced by Houseman & Thompson Ltd, The Priory, Burnham, Bucks, under their Waterpak contract. For those who wish to do the job themselves H & T offer a large range of chemicals for water treatment and also monitoring equipment.

Repairing Bilora tripods for amateurs

Arrangements have been made as from March 1 to transfer from Agfa-Gevaert Ltd to Jonathan Fallowfield, Strathcona Road, North Wembley, Middlesex HA9 8QL, the repairs and servicing of the amateur range of Bilora tripods.

Saller pack discontinued

From March 31 Sandoz Products Ltd, PO Box no 4, Calverley Lane, Horsforth, Leeds are discontinuing the 50ml Sancos pack. The 100ml and 2 litre packs will continue to be available.

Additional size

Lederle laboratories, division of Cyanamid of Great Britain Ltd, Fareham Road, Gosport, PO Box 7, Hants PO13 0AS, have introduced a 50ml pack of Deteclo syrup (£0.24 trade).

Distivit oral to be withdrawn

Dista Products Ltd, Speke, Liverpool 24, will withdraw the Distivit oral range of Vitamin B₁₂ tablets and elixir on exhaustion of stocks.

Christmas showrooms

Parmums Lubin's at St Enoch's Hotel, Glasgow, Scotland, June 18-22 and Grand Hotel, Brighton, Sussex on July 9-11.

Roger & Gallet Ltd, 16 Lettice Street, London SW6, at St Enoch's hotel, Glasgow, June 18-22 and Grand hotel, Brighton, July 9-11.

Bonus offer

Potter & Clarke Ltd, 9 Wellesley Road, Croydon CR9 3LP. Wasp-Eze. Nine large cans free with orders of four dozen standard and one dozen large. Three large cans free with two dozen standard and ½ dozen large. From April to end of May.

High Profits with High Potency Blakoe Vitamin E

Blakoe Vitamin E – attractively packed in convenient counter display outers – provides YOU with a fast selling, high quality product.

			TRADE	RETAIL
Blakoe Vitamin E (High Potency)	100 mg	100 tabs	70p	£1.10
Blakoe Vitamin E (Higher Potency)	200 mg	50 tabs	70p	£1.10
Blakoe Vitamin E (Higher Potency)	200 mg	50 caps	70p	£1.10
Blakoe Vitamin E (Highest Potency)	600 mg	15 caps	70p	£1.10
		32 caps	£1.43	£2.15



Further information available from



Blakoe Limited,

229 Putney Bridge Road, London SW15

Promotions

Holiday prizes increased

The competition run by Kingsted Pharmaceuticals Ltd, in support of their smoking control course, Refrane, has already achieved a response well in excess of that anticipated by the company. For this reason, say Kingsted, they have decided to increase their holiday prizes to the Dutch tulip fields from three to four and also to increase the number of presentation cases of table wines to the winning pharmacies from three to four (Kingsted Pharmaceuticals Ltd, NPU Marketing Ltd, 321 Chase Road, London N14; and Radiol Chemicals Ltd, Stepfield, Witham, Essex).

Campaign for mini sprays

Approximately 28 15-second spots featuring Yardley Mini Sprays will be shown on television during the three-week period that began March 12. These commercials, which will appear nationally, comprise three different themes: the new Khadine perfume with its Eastern connotations; the Sea Jade fragrance and a girl walking on a beach and the Yardley Flair commercial (Yardley Ltd, 33 Old Bond Street, London W1).

Sylvia towels offer

Cuxson, Gerrard & Co Ltd are offering purchasers of their Sylvia sanitary towels sizes 1 and 2 the opportunity of buying a pair of Zorbit hand towels for £1.50 as against the usual retail price of £2.00. All orders for their sanitary towels will be

supplied in special premium offer packs which will carry a "save 50p" flash and include a coupon for the figured jacquard Zorbit towels which are available in a choice of three colours: rose, orange or turquoise.

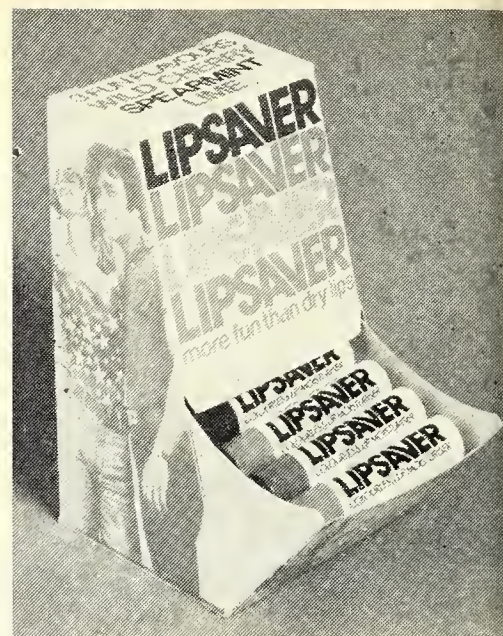
At the same time a special premium offer pack of two Zorbit towels, value £2.00, will be given free to retailers with every order for five full standard cases or more assorted, including sizes 1 and 2. With every such order they will also provide a display piece announcing the order which can be used on the counter, on shelf stock or as a headboard for the wooden display stand available to regular stockists (Cuxson, Garrard & Co Ltd, 26 Fountain Lane, Oldbury, Warley, Wores B69 3BB).

Libresse advice

Personalised questions and answers giving general advice on intimate problems associated with sanitary protection provide the theme for a new advertising campaign for Libresse. Full pages show Sancella advisor, Pauline Richards, answering problems and a pack shot of Libresse appears alongside an invitation to readers to write to Sancella for a sample pack. The new Libresse campaign will run in all major women's and young girls' magazines including *Jackie*, *Woman's Own*, *Valentine*, *Look Now*, *19* and *Woman's Weekly* from March 24 (Sancella Ltd, Sancella House, Harpenden, Herts).

Wilkinson's spring advertising

Wilkinson Sword Ltd have launched a new advertising campaign for their double-edge razor blades which will run for six months. It features the theme "Supreme in quality", illustrated by swords and the company's Coat of Arms. Full-page colour plus black and white advertisements will appear in national magazines and newspapers with a combined circulation of some 60 million say Wilkinsons (Wilkinson Sword Ltd, Sword Works, Southfield Road, London W4).



New Lipsaver dispenser

The cascade-type dispenser for Lipsaver was selected by Smith, Kline and French Laboratories Ltd in consultation with Storey Evans & Co Ltd, carton printers and manufacturers from Leeds. The new point-of-sale unit is assembled and locked by non-returning tabs while the drop front is designed to stay locked until pulled forward for cascade dispensing of the moisturisers. The pack can be either hung on a wall or floor unit as well as stood on the counter (Smith, Kline and French Laboratories Ltd, Welwyn Garden City, Herts).

Sunsilk appropriation

Elida will be spending £100,000 on television advertising during the six months following the launch of their new Sunsilk setting lotion. This will be backed up with full-colour pages in women's magazines including *Woman's Own*, *Petticoat*, *Family Circle*, *Cosmopolitan*, *True Story*, *Honey* and *19* (Elida Gibbs Ltd, Portman Square, London W1).



The four retail pharmacy assistants, winners of the Biovital word game competition, pictured at the Cologne headquarters of the Nattermann group, parent company of Dr Schieffer-International during their all expenses paid weekend in Cologne. The assistants (left to right) are: Miss M. Shand (Dalton-in-Furness), Mrs S. Bowman (Port Stewart, co Derry), Miss J. Pitt (Alnwick, Northumberland) and Mrs A. Markham (West Bromwich). Seen with the prizewinners are (l. to r.): Dr G. Helmstaedter, Mr P. Eickholz and Mr K. Stremming (Dr Schieffer-International) and Mr Gordon Souter (managing director of Radiol Chemical Ltd, UK distributors of Biovital)

on TV next week

Ln = London; M = Midland; Lc = Lancashire; Y = Yorkshire; Sc = Scotland; WW = Wales and West; So = South; NE = North-east; A = Anglia; U = Ulster; We = Westward; B = Border; G = Grampian; E = Eireann; CI = Channel Islands.

Anadin: All except E
Askit powders: Sc, G
Caroline disposable nappies: M
Close Up: Y
Head and Shoulders: All except E
Protein 21 shampoo: All areas
Signal: All areas
Silvikrin hairspray: All areas
Silvikrin shampoo: All areas
SR toothpaste: All areas
Sunsilk hairspray: All areas
Sunsilk shampoo: All areas
Vicks Sinex: All areas
Wilkinson Sword: All areas
Yardley Mini Spray: All areas
Zoflora: M



How to get Lantigen B out of your system.

Put it on display.

We've done the rest.

Because of our new bronchial catarrh sales proposition, you'll be selling more Lantigen B for a longer period than ever before.

You'll soon find that bronchial catarrh sufferers are more numerous than bronchitics.

And that bronchial catarrh is much less of a seasonal problem than bronchitis.

That's something we found out last year at this time when we carried out research.

It showed that March could be a great month for sales. But don't think

we expect sales to happen from point of sale material alone.

We're advertising.

During March 2,000,000 households will be covered with Lantigen B letters.

At the same time we're launching a first time ever cinema campaign in the Liverpool area and a major bus side campaign in Greater London.

To cash in on all this promotional activity just make sure your customers can see the goods in the new display packs.

And if you need more stock, telephone 01-440 6521 for special bonus details.

Corticosteroids

PROBLEMS WITH THERAPY

by P. C. Elmes, MA, BSc, BM, BCh, MD, FRCP

Whitla professor of therapeutics and pharmacology.
The Queen's University of Belfast

The normal pituitary gland excretes adrenocorticotrophic hormone (ACTH) for a period during the night, causing excretion of cortisol by the adrenal cortex during the early morning. Blood cortisol reaches a peak level mid-morning and then gradually falls. This disappearance of cortisol is partly due to degradation by the liver and other tissues and partly to excretion.

Under normal conditions, neither ACTH nor cortisol are excreted during the rest of the 24 hours, but the amount of ACTH excreted is determined by the level to which cortisol in the blood falls. The lower the level of cortisol the more ACTH is excreted. This feed back mechanism is responsible for normal homeostasis.

Infections, injuries, operations, pregnancy, labour, over excitement and violent exercise produce a rise in the output of ACTH and cortisol. The blood levels of cortisol may rise during severe stress to twice the normal peak of about 18 $\mu\text{g}/100\text{ ml}$ and the usual diurnal swing of serum levels disappears. The rate of destruction and excretion also increase so that the daily output may be more than ten times the normal of about 18 mg.

Without this extra flow of cortisol, patients in these stress situations would appear unexpectedly ill; in infections their temperatures and pulse rates would rise higher and after injuries their blood pressures would fall. They would be at risk of death in a situation which would in a normal individual not be considered serious.

This response to stress is protective but as yet we do not know either how the response is initiated or controlled, nor do we know how cortisol is acting. Our knowledge of this situation is derived from comparing patients who have loss of pituitary function with normal patients.

Replacement therapy

Patients may develop pituitary or adrenal failure as a result of disease or as a result of surgical procedures used in the treatment of cancer.

The pituitary. As replacement with pituitary hormones is not yet practicable, therapy consists of giving thyroxine and cortisol to overcome deficiencies resulting from adrenal cortex and thyroid atrophy. The cortisol requirement is 37.5 mg per day with two-thirds of the dose given in the early morning and the rest in the mid afternoon. These patients must always carry a card or disc and must increase their cortisol intake whenever they get an acute illness or injury.

Adrenal replacement therapy, following destruction of the adrenals, is similar to that after pituitary loss in that cortisol must be

given in a total dose of 37.5 mg daily. This dose must be increased to cope with illnesses and injuries. However, the normal adrenal excretes aldosterone to control the excretion of sodium chloride, a process which is not under pituitary control and which continues in the absence of pituitary function unless the adrenals are destroyed. Most patients require replacement for aldosterone and it is usual to give 0.1 mg of fludrocortisone daily for this purpose. It is not necessary to increase the dose for illness or injury and, indeed, many patients do not require this supplement at all.

Therapeutic use

Replacement therapy accounts for only a small proportion of the corticosteroids prescribed. These drugs are used to damp down the immune mechanism in diseases such as asthma, rheumatoid arthritis and dermatitis, where an excessive response by the body is thought to be the main cause of the patients' symptoms.

This gives rise to three kinds of difficulty, those due to interference with the immune mechanism, those due to the other effects of corticosteroids on the metabolism, and those due to interference with the pituitary-adrenal feed back mechanism.

Corticosteroid therapy is symptomatic rather than curative treatment and therefore the advantages to the patient of a given dose level must always be weighed against the likelihood or extent of damage it may produce. The management of long term illness with corticosteroids has developed into an art in which the patient, with the help of his doctor, must steer a course between uncontrolled disease on one side and part or all of Cushing's syndrome on the other.

This syndrome, with truncal obesity, striae in the skin, hypertension, glycosuria and mental disturbances, had long been associated with rare excreting basophil tumours of the pituitary and hypertrophy of the adrenal cortex. It was to become commonplace in the early drug management of rheumatoid arthritis with cortisone, but should now only be seen in patients under treatment for life-threatening collagen disorders, such as disseminated lupus erythematosus, and malignancies such as leukaemia.

Very large doses of cortisol are used in the initial management of acute emergencies. For instance, in status asthmaticus up to 1 gram may be given in the first few hours. The dose must be reduced as soon as the emergency passes and it is customary to aim at stopping treatment or reaching a maintenance level within ten days. Such a short course of treatment for a severe illness produces remarkably few side effects and leaves the pituitary-adrenal mechanism intact. However, if short courses are given repeatedly, they may be followed by adrenal deficiency.

Suppression of the immune mechanism. Patients on long term corticosteroid therapy are prone to develop bacterial infections and latent tuberculosis may be reactivated. Such problems become serious if the patient is also receiving other therapy which may also damage the defences. Cytotoxic agents are used with corticosteroids in the management of cancer (particularly the leukaemias) and also in the suppression of rejection after renal transplants.

The prophylactic administration of antibiotics tends to increase the risk by destroying the body's normal bacterial flora and allowing the free growth of *Proteus*, *Pseudomonas*, yeasts and fungi which are the capable of life-threatening infection. It is important to preserve these patients' normal bacterial flora to which they have antibodies keeping them out of hospital or if necessary keeping them in isolation when they have to be in. Infections should be treated with the narrowest spectrum appropriate antibiotic available.

Side effects of corticosteroid therapy. In the short term salt retention with oedema, hypertension and heart failure is the most troublesome. It can be reduced by using one of the synthetic corticoids such as prednisolone which causes less salt retention in equivalent anti-inflammatory doses. Even the synthetic agents cause some salt retention in doses equivalent to more than 20 mg of prednisolone daily and a thiazide diuretic is needed. Weight gain with truncal obesity occurs and may be associated with diabetes.

In the longer term, interference with protein metabolism and loss of the collagen supporting structure of connective tissue and bone occurs. This leads to bruising and striae in the skin, and a softening of bone—particularly of vertebral bodies—with collapse and increasing kyphosis; ulceration of the gastrointestinal tract, especially the reactivation of peptic ulcers; delay in the healing of wounds; and progressive myopathy involving the girdle and proximal limb muscles. There is also a tendency to mood swings.

Interference with the pituitary-adrenal mechanism. If the administration of corticoids raises the blood levels in the latter part of the day, the pituitary will reduce the excretion of ACTH. This leads to a failure of the normal adrenal excretion of cortisol, followed by atrophy of the adrenal cortex.

There are two consequences. First, the patient becomes dependent upon the steroid therapy, just like the patient after pituitary or adrenal ablation. Second, atrophy of the adrenals leads to a fall of hormone activity which is manifest by stunting of growth and delayed maturity in children and a loss of sexual activity in adults.

Reducing side effects

All these effects can be avoided by keeping the corticoid dose to a minimum and by giving it in the morning or preferably in the morning on alternate days. The aim is to leave the pituitary output of ACTH as little suppressed as possible.

In children, and in patients who cannot be relied upon to keep to a minimal dosage regime, it is sometimes better to use ACTH gel injections say three mornings a week and avoid oral therapy. Here long acting depot preparations are inappropriate.

Cards or discs should be carried by all patients on corticosteroid or ACTH therapy, whether for replacement or therapeutic use.

Letters

VAT and margins

Whilst your conversion table of purchase tax—VAT equivalents, is useful to the person who works out his profit on a PT exclusive cost price basis, I am sure that the great majority of my fellow pharmacists work on a profit based on a PT inclusive price, and this point is emphasised in VAT bulletin no 5.

In this case the table is misleading and will result in a lower profit. Take for example, an article subject to 25 per cent PT and retailing at £10.

Article costs	£5.33
plus 25% P/T	1.33
	6.66
plus 50% profit	3.34
Retail price	£10.00
With 10% VAT	
Articles costs	£5.33
same profit	3.34
	8.67
plus 10% VAT	0.87
Retail price	£9.54

Thus under VAT the retail price of this article becomes £9.54 and not £9.43 as in your table.

Correspondingly, an article retailing at £10 with a profit of 33½ per cent on PT inclusive prices would become £9.35 under VAT, and not £9.26 as in the table.

For those with electronic calculators, the present retail price multiplied by the factors, either 0.954 or 0.935 will give VAT inclusive equivalents for 50 per cent and 33½ per cent profits based on cost price plus 25 per cent PT. Other factors can quite easily be worked out for different rates of PT and profit percentages.

R. Pearson
New Brighton, Ches

While any retailer can choose his own method of calculating prices, it should be borne in mind that the above method will have the overall effect of increasing the margin relative to the total investment. Purchase tax was part of the stock investment, and remained on the shelf with the goods. Value added tax "inputs", on the other hand, can be set against "outputs"—and many chemists will be able to claim back the tax on a monthly basis.

VAT ditherers

With reference to your remarks in last week's "Comment" it is somewhat disturbing to read that some manufacturers had to be leaned upon—others refused to help the retailer in this way. Also that a minority said that they could not do so because of "staff difficulties"—and that a few were unco-operative.

One can only hope that now that the rate of VAT has been announced at 10

per cent that the wavering and unco-operative elements will produce their VAT inclusive prices and notify you as soon as possible.

They should clearly recognise that we in retail pharmacy will have a difficult enough time as things will be in regard to repricing by April 1 with the excellent C&D price list promised in good time, without having to waste valuable time in making enlightened guesses at prices for which you have had no information.

If any such wavering manufacturer reads this letter, I hope that he will mark, learn and inwardly digest the message.

F. Brean
London SE15

I would like to congratulate you for your courage in going ahead with your VAT price list, when it was such a gamble, and am pleased that no financial loss has been inflicted on C&D, which I have used, as a friend, since I was an apprentice in Glasgow in 1932.

I am sure all of your subscribers will welcome the new edition when it arrives and will find it to be a pearl without price on VAT day.

Your comment (p305) concerning the various attitudes of manufacturers, when you appealed for their co-operation was very interesting, and I would suggest you publish their names under the categories (I) Those who agreed immediately (II) Those who had to be leaned upon and especially the others.

My colleagues, I am certain, in general practice would join me in taking remedial action.

A Stark
London W3

Public opinion

Not for the first time I find myself amazed at the wisdom of your editorials—and at the contrast between them and the tablets of holy writ in "another place" (your comment, Check on assumptions, March 3).

Of course we must ask our clients (customers, patients or what you will). All the standard textbooks on distribution management instruct one to do so. The DITB's latest booklet, "Minding Your Own Business", suggests a careful study of local needs.

It is imperative that, in any assessment of the future of our profession, the public be invited to express an opinion. I am not suggesting slavishly following the whims of public opinion—but let us never, never forget that we exist to give a public service.

M. E. James
Canvey Island, Essex

Pharmacy—obviously

With directors and officials of our Co-operative Society I recently visited Paris and toured the numerous hypermarkets and shopping complexes situated on the outskirts of this most delightful capital.

To walk in the palatial precincts of the Parley II shopping complex was an experience that I shall never forget (and I am no shopper). The sheer size, layout and abundant luxury of this particular complex defy description.

Situated in the complex, and in addition to the toilets, bars, restaurants and large open spaces where shoppers could rest and relax, were two pharmacies. These typically

French pharmacies were quite delightful. French pharmacies are totally professional establishments, practising the true profession of pharmacy. They deal only in the dispensing and sale of medicines and do present a most excellent image of pharmacy (a few carry some exclusive perfume agencies).

I later visited many pharmacies in and around Paris and these establishments are obviously pharmacies in the highest sense both in appearance, character and very being. They all have the symbolic neon flashing green cross and the one largely printed word "Pharmacie" over the shop front. This common professional appearance impressed us all considerably.

We visited several hypermarkets also and felt dwarfed by these immense establishments. To the best of our knowledge we saw no medicines in any of these, or the supermarkets we visited. Perhaps this is one factor that enables French pharmacies to be so professional.

W. J. Robinson
Superintendent Pharmacist
Bolton & District
Co-operative Chemists Ltd

It's Augean

May I be permitted to correct an error which occurred when my letter was published in last week's C&D.

In my letter, I referred to the "AUGEAN STABLES" but this was printed as "AEGEAN STABLES", thus compounding the original error, and almost completely destroying the facetious point I was trying to make.

J. E. Richardson
Banstead, Surrey

[Please spare the typesetter's (and our) blushes. We have our fingers crossed that the correct version will get into print this week!—Editor]

Post Scripts

C&D's recent report on Caerphilly's hypermarket (January 20, p 70) found that local chemists were not too badly affected by the proximity of a "giant".

Nevertheless, it seems doubtful whether many toilet roll or paper handkerchief sales can have been attributed to pharmacies during the first four months of trading, because Carrefour sold no fewer than 300,000 rolls in that time. And in a three-week period before Christmas, the store sold 15,000 boxes of paper tissues!

Altogether, the store is achieving a turnover almost 50 per cent up on forecast, and Glamorgan County Council and Carrefour are co-operating in a study of the effects on the town's traders.

The report will also include data on the store's effect on communications in the area, both public and private.

The County Council had already completed a survey covering trading in the area prior to the Carrefour opening; the forthcoming report is therefore expected to provide the first detailed analysis on the effects of true hypermarket operation in Britain.

Mr Rippon, Secretary for the Environment, has given the go-ahead for two more hypermarkets, and is under pressure to speed up their introduction. The sooner there is accurate information about the effects they have on local trade the better.



Original photograph circa 1920

This could have been Gladys Pearson's last picture

Fifty-five years ago Gladys Pearson was diagnosed as a diabetic. Gladys was condemned to a life of almost impossibly rigid diet, with many spells of hospitalisation. The outlook for Miss Pearson was bleak.

But in 1921 Banting and Best made a discovery of tremendous importance: they demonstrated the vital role of insulin.

Soon after this discovery Burroughs Wellcome commenced manufacture of the essential hormone in the UK. Consequently, Gladys and other diabetics were soon able to benefit from this breakthrough. Except for brief non-insulin periods of treatment in the early days, Miss Pearson

has been prescribed Wellcome* Insulins since they were first manufactured.

The use of crystalline insulin was pioneered by Wellcome whose considerable pharmaceutical experience, expertise and extensive production facilities have contributed fully to the comprehensive range of insulins that are the lifeline of diabetics today.



(Recent photograph)

Wellcome Insulins

Full information about WELLCOME Insulin is available on request.

*Trade Mark



Wellcome

Burroughs Wellcome & Co.
(The Wellcome Foundation Ltd.)
Berkhamsted, Herts.



Comment

late deliveries and VAT

From April 1, all goods received by the retailer could carry value added tax, and the amount of tax charged should be shown on the supplier's invoice. That is the theory. However, in practice there will inevitably be a period of transition, and retailers will need to be on their guard to avoid the possibility of double taxation.

The danger arises particularly with goods which are invoiced by the supplier during the last week of March, since they will carry purchase tax. The current railway dispute, should it continue, may well cause some of these goods to arrive after VAT-day, even though they were dispatched and invoiced by the supplier during March.

Retailers would be advised, therefore, to check invoices relating to goods delivered during the period immediately following April 1, to ensure that it is value added tax, not purchase tax, that has been charged. If purchase tax is recorded, the goods could be included in the claim for rebate submitted to Customs and Excise.

The existence of this problem has to be accepted, regretfully, because the alternative of ceasing supplies

during the changeover would be to the disadvantage of both manufacturer and retailer.

However, all suppliers can help to relieve the retailers' headaches if they ensure that all purchase-tax-carrying invoices are in their customers' hands well before the end of the month. It should be remembered that failure to assist in this way may well cost the retailer money—and the supplier goodwill.

Sir Keith's move

It is welcome news that at last there is agreement between the pharmaceutical and medical professions on the design of a prescription pad, to limit the quantities of drugs prescribed at any one time.

The need for action has been obvious to pharmacists for years. If doubt existed in the minds of doctors, the public, or legislators, the evidence brought to light by unwanted drugs campaigns is unchallengeable.

Now it is up to Sir Keith Joseph. He should give the profession's agreement his personal backing immediately—and set in motion the means for its implementation.

Books

Advertising in Victorian England 1837-1901

Jana and Geoffrey Hindley, *Wayland Publishers Ltd*, 101 Grays Inn Road, London WC1, 11½ × 8½ in. Pp 207. £6.95.

That advertising is not of recent origin may be seen from the study of newspapers over at least two and a half centuries, though in earlier times it was less sophisticated than it later became. It was perhaps natural that its appeal should be widened following the industrial revolution. For with the herding of ever-increasing numbers of people into the cities, there was a ready-made captive audience, if one may be forgiven, a description perhaps more appropriate to our radio and television age.

The growth of advertising as a specialist medium has been carefully studied by Jana and Geoffrey Hindley, in an artistically produced work entitled "Advertising in Victorian England, 1837-1901". It contributes a fascinating history, but one wonders whether in fact, there was much to do in that field in the next century which had not been done in the period studied. The advertiser of the present day has other media at his disposal and is in a position of making his appeal to a much wider community, for the seductive voice of the charmer male and female, is escapable if we use television as the advertisers hope we will—without discrimination. And pharmacists are not un-

aware of the efficiency of the propaganda.

But it is merely applying new methods to an old theme. In Press and magazine we see the notables of sport and television "binding" their names to a variety of products as Lily Langtry and Ellen Terry did before them. and a modern miss of the 1970's, either getting into or out of a slick modern car has supplanted the lady in a billowing dress and an aviary on her head who rights herself with a glass of Stowers lime juice cordial, her bicycle conveniently parked at the table at which she sits.

One would naturally expect colour photography to take over in the magazine of today, but it is surprising, on looking through the illustrations of the book, how effective and artistic Victorian advertisements were—and yet not so surprising when one reflects that the services of such as Walter Crane, Sir John Williams ("Bubbles") and John Hassall were retained and that the same copywriters were not unknown in the literary world.

Pharmacists will have particular interest in the advertisements for "patent" medicines, Beecham's Pills and Eno's figuring largely, and Elliman's embrocation. The last named is illustrated by a young lady in "bloomers" riding a bicycle, while father, who prefers the safety of three wheels, follows behind. And there is the famous Barry Furniss cartoon with the tramp wiring a testimonial to Pears: "Two years ago I used your soap since when I have used no other". Other old friends are Rowland's Macassar Oils, Edwards' Harlene and Mother Siegel's syrup, and one learns that the battle for Kandahar was won because troops took Eno's fruit salt.

Dr Johnson, who must have walked daily over the ground on which this office stands, is quoted as saying that advertisement is "Promise, large promise" and he may have been right in his judgment. The authors state that "credulity helped to sell patent medicines but so also did the facts of life, such as the high doctors' bills and the appalling state of public health and hygiene". High doctors' bills have vanished, along with the appalling state of public health and hygiene. We are left with credulity.

Dismissals

Bowes Egan, *Commercial Publishing Co*, Luffs, Albion Close, Petersfield Avenue, Slough, Bucks. 9½ × 7 in. Pp 102. Paper back. £3.00.

Since February 28, 1972, when they started to hear cases on unfair dismissals, the industrial tribunals operating in fourteen areas and sitting in over ninety locations have decided about 200 cases in each week. Decisions coming from all over the country are filed at the Central Office of the Industrial Tribunals and are available for public inspection. To coincide with the publication of this book, an assessment has been made of a recent file which contains reports of 250 decisions. This shows that hospital management committees attract a high number of complaints as do retail activities, and "white collar" managers. Every sort of employer, from the largest conglomerate to the small family company, has been subject of legal action. Employees who have earned as much as £7,500 a year have used the tribunals, as have the most lowly paid. So the new dismissals law affects every employed person.

Professional News

Pharmaceutical Society of Great Britain

Stricter supply control of antibiotics in animal feeds to be sought

The Council of the Pharmaceutical Society of Great Britain at their March meeting decided to make representations to the Ministry of Agriculture for stricter controls over the supply of therapeutic antibiotics in animal feeds and, in particular, in relation to registration of suppliers and record keeping by suppliers. They are also to urge the Ministry to issue to the trade organisations which represent feed compounders advice dealing with the law relating to the supply of animal medicines against veterinary prescriptions. The point will be made to the Ministry that water soluble preparations need not be included in the special arrangements permitting compounders to supply antibiotics in feeds because no difficulty should be encountered in obtaining supplies of such preparations from pharmacists.

It was recommended that the United Kingdom delegation on the EEC Pharmacy Group should request that group to give detailed consideration to the question of the distribution of animal medicines in the nine countries of the EEC, and to formulate a policy.

The Council recommended that an approach should be made to the British Veterinary Association with a view to encouraging meetings between pharmacists and veterinary surgeons at local level, to discuss topics of mutual interest.

NHS reorganisation

It was reported that representatives of the Society and of the Central NHS Committee were to meet the Welsh Staff Advisory Committee to discuss the area pharmaceutical officer posts in Wales. It was also agreed that the Society's policy should be that the pharmaceutical advisory committee structure in Wales should be on similar lines to that proposed for England.

After considering a letter from the Central NHS Committee it was agreed that a meeting should be sought, as a matter of urgency, with the Department of Health and Social Security to discuss the whole question of dispensing in rural areas including the interpretation of the words "rural in character" in Regulation 29 of the NHS (General Medical and Pharmaceutical Services) Regulations 1972.

Pharmacists are to be recommended to co-operate in proposed arrangements for publicising the tar and nicotine yields of the various brands of cigarettes sold in the United Kingdom.

The Department of Health had sought the Society's views on whether a supply of leaflets entitled "You and your new baby",

publicising the various maternity and other health services currently available, should be made to chemists contractors. The Council agreed that such leaflets, which included full details of the exemption from prescription charges for expectant and nursing mothers, should be supplied to chemist contractors.

Council were told that the British Medical Association had indicated that the Society's suggested plan for repeat prescriptions under NHS, which have been designed to limit the quantities of drugs dispensed at one time for patients in need of long term treatment, "might well prove acceptable". The BMA's General Medical Services Committee's general purposes subcommittee had been impressed by the self-duplicating triplicate pads and had felt that such pads "might well prove acceptable provided it was clear that their use would be entirely optional in every case", and that they would be produced in such a way that the date and the doctor's signature would not appear on the copies. The GMS general purposes subcommittee felt that the matter might now be discussed on an informal basis with the Department of Health.

When the Ethical Committee had discussed the question of the wording on bags of various kinds used in over-the-counter transactions in a pharmacy, it was recommended that attention should be drawn to paragraph 6 of the Statement upon Matters of Professional Conduct which includes the statement: "The dispensing of medicinal products or the professional services of a pharmacist should not be advertised directly or indirectly . . ."

The Science Committee recommended and Council accepted that the Harrison Memorial medal for 1973 should be awarded to Dr T. D. Whittet.

A recommendation was accepted that no change should be made to the advice which was given at present on the disposal of unused medicines.

It was recommended that Dr B. A. Whittle should be designated a Fellow of the Society under Byelaws Section III (3).

VAT and Birdsgrove House

It was reported that value added tax would have to be paid by guests accommodated at Birdsgrove House as from April 1.

Under the provisions of the Medicines Act it appeared that in due course the Society would no longer be concerned with the preparation and publication of standards for drugs and medicinal pro-

ducts, it was reported. As a consequence the director of the Department of Pharmaceutical Sciences (Mr S. Jolly) drew attention of the Science Committee to the following activities within the Society which were associated with standards and quality control: The Committee on Pharmaceutical Analysis; the Joint Pharmaceutical Analysis Group, Panel on Performance Surgical Dressings; the Codex Formulation Panel, and the Joint Committee on the Evaluation of Drugs. It was agreed that all of those activities made an important and useful contribution to the work of the Society, and should be continued. The Council accepted the recommendation that an *ad hoc* working party on drug information service should be set up under the chairmanship of Mr K. Lees. The view was expressed in the Science Committee that there was a need for greater urgency in dealing with the problem of bio-availability of digoxin from digoxin tablets so that further, more satisfactory statement on the tablets could be made to pharmacists.

It was reported to the Law Committee that the Registrar of Companies had ceased to permit the registration of company name which included a title protected by the Pharmacy Act 1954 without the approval of the Pharmaceutical Society. The Registrar would also refer to the Society business names which included restricted titles and any company or business name which included related words such as "pharmaceutical" before deciding whether to approve them.

It was reported that the Misuse of Drugs Regulations were expected to be brought into force on June 1. It was understood that the original intention had been to introduce the Regulations on May 1 but that the Society had been able to secure a month's postponement. During discussion, members of the New Legislation Committee emphasised that there was a need to inform doctors about the new prescription requirements.

Candidates for Society's Council

Fourteen candidates are offering themselves for this year's seven vacancies on the council of the Pharmaceutical Society of Great Britain.

The retiring members, all seeking re-election are: J. E. Balmford, J. P. Barnerman, J. P. Kerr, K. A. Lees, A. C. Mervyn Madge, J. A. Myers, and D. I. Sparshott. Also seeking election are: N. Harper, W. H. Howarth, D. H. Maddock, C. H. Preston Robinson, F. J. Reynolds and D. N. Sharpe.

C & D Directory

Industrial problems at the printer have slowed down dispatch of the 1973 C&D Directory. It is expected that the bulk of the orders already placed will be cleared during next week.

The publishers apologise to purchasers for inconvenience caused by this delay, which is due to circumstances beyond their control.

It pays to sell with the Southern Sales Service



SOUTHERN SALES SERVICE is the name for Southern Television's new field sales force, available to advertisers and their agencies to back up television promotions in the region – when maximum distribution and selling effort is vital to success.

This well-timed extension of Southern's already comprehensive range of research and marketing facilities is operated by PAL Limited – the leading independent organisation in this field. The SOUTHERN SALES SERVICE is a permanent field force, solely controlled by Southern Television.

Principally set up to assist in product test and launch campaigns, this experienced sales team exploits to the full the impact of television when thorough coverage and prompt penetration of the market are essential.

The unique feature of the SOUTHERN SALES SERVICE is its strength at management level. Southern's Manager works closely with clients in planning every product, ensuring full integration with television advertising objectives. Two Key Account Managers concentrate on Multiple and Co-operative outlets – where their experience and standing is showing excellent results – backed by a 12-strong sales force of proven ability.

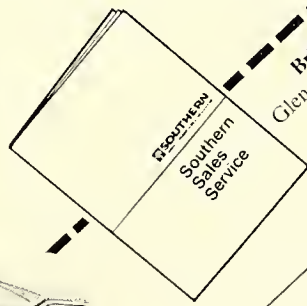
The SOUTHERN SALES SERVICE expands further an advertiser's opportunity to profit in Britain's premier marketing region.

Why not find out more ?

It pays to sell with
**SOUTHERN
SALES SERVICE**
Second to none!

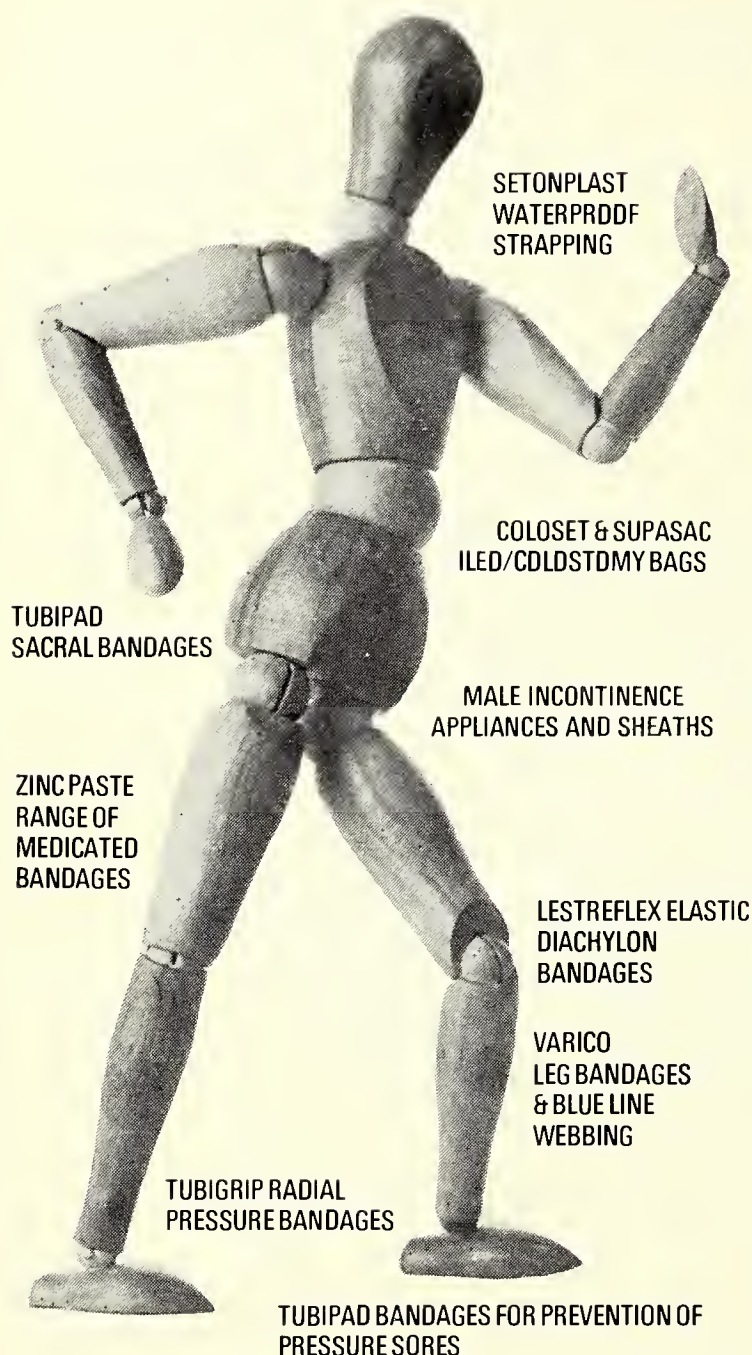


SOUTHERN
INDEPENDENT TELEVISION



*Brian Henry, Southern Independent Television Limited,
Glen House, Stag Place, London, S.W.1. Telephone: 01-834 4404.
Please send me further details.*

Name _____ Position _____ Company _____ Address _____



Seton have the subject well covered...

... by a wide range of Surgical Dressings and appliances. They are now being regularly prescribed by General Practitioners, and can be obtained through any Wholesale Chemist.

Trade Price Lists and further information regarding these and other products will be supplied upon request.

BATEMAN-JACKSON

Tubiton House, Medlock Street, Oldham, OL1 3HS, England
Telephone 061-652 2222 (5 lines) Telegrams "TUBITON" Oldham

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Distributors of Seton Specialised Surgical Dressings and Appliances.

Scotland's leading analgesic
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HOT LEMON

Askit
for colds

Askit
for chills

Askit
for flu

NOW
ON T.V.



8p

3 powder pack

Askit fights the miseries of colds and flu
Order from your wholesaler now.

Conditions for prescribing 'borderline' substances defined by new advisory body

The Advisory Committee on Borderline Substances has published its first list of commendations on preparations which might be regarded either as drugs, foods, or preparations or disinfectants in relation to NHS prescriptions. The list is (products, followed by permitted conditions)

Products on the borderline between a drug and a food

Gluten and/or protein free products

Alumaid XP prescribable in cases of phenylketonuria
 Bimex biscuits (Liga) phenylketonuria, chronic renal failure and similar amino acid abnormalities
 Bimogran phenylketonuria
 Protein products: Anellini, crispbread, flour, rigatini, semolina, tagliatelle. Phenylketonuria, chronic renal failure and similar amino acid abnormalities and gluten sensitive enteropathies including steatorrhoea due to gluten sensitivity, coeliac disease and dermatitis herpetiformis
 Bimeta products: Pastry, sticklets, tirrenia biscuits, wafers phenylketonuria, renal failure and other conditions requiring a low protein, high calorie diet
 Bimoreen chronic renal failure or other conditions requiring a high calorie, low fluid, low electrolyte diet and disorders of amino acid metabolism
 Bimogran phenylketonuria
 Bimley's gluten free biscuits gluten sensitive enteropathies
 Bimyal chronic renal failure or other conditions requiring a high calorie, low fluid, low electrolyte diet
 Bimaga gluten free biscuits gluten sensitive enteropathies
 Bimofenlac phenylketonuria
 Biminafen phenylketonuria
 Bimutregen wheat starch. Gluten sensitive enteropathies, acute or chronic renal failure, phenylketonuria and similar disorders of amino acid metabolism
 Bimisol sprue, steatorrhoea, coeliac disease
 Bimoparol chronic renal failure or other conditions requiring a high calorie, low fluid, low electrolyte diet and disorders of amino acid metabolism
 Bimete Diet gluten free products: flour, sweet biscuits, savoury biscuits, gluten free/protein free bread gluten sensitive enteropathies
 Bimete Diet protein free flour gluten free/protein free bread, with and without salt. Lactose and sucrose intolerance with gluten sensitive enteropathy, acute or chronic renal failure, phenylketonuria and similar disorders of amino acid metabolism

Infant foods

Bimasilan biochemically proven hypoproteinaemia
 Bimminuted chicken meat (Cow & Gate)

carbohydrate intolerance in association with possible or proven intolerance of milk
 Galactomin Formulas 17 and 18 lactose intolerance, proven galactosaemia or galactokinase deficiency
 Locasol intolerance to calcium
 Nutramigen. Feeding infants and children sensitive to whole protein, feeding infants with galactosaemia, lactose intolerance without sucrose intolerance.
 Prosobee milk intolerance
 Sobee milk intolerance
 Velactin milk intolerance

Miscellaneous metabolic products

Alumaid metabolic mineral mixture as a mineral supplement in the dietary treatment of carbohydrate and amino acid disorders
 Alembicol D. Steatorrhoea associated with cystic fibrosis of the pancreas, intestinal lymphangiectasis, steatorrhoea associated with surgery of the intestine and with chronic liver disease and other patients with proven malabsorption
 Corn oil familial hypercholesterolaemia
 Edosol conditions requiring a minimal sodium intake
 Forceval protein biochemically proven hypoproteinaemia
 Galactomin formula No 19 glucose plus galactose intolerance
 MCT oil. Steatorrhoea associated with cystic fibrosis of the pancreas, intestinal lymphangiectasis, steatorrhoea associated with surgery of the intestine and with chronic liver disease and other patients with proven malabsorption
 MSUD Aid. Maple syrup urine disease
 Portagen lactose intolerance without sucrose intolerance but requiring MCT, steatorrhoea associated with cystic fibrosis of the pancreas; intestinal lymphangiectasis, steatorrhoea associated with surgery of the intestine and with chronic liver disease and other patients with proven malabsorption
 Pregestimil. Sucrose and/or lactose intolerance in association with whole protein intolerance or where amino acids and peptides are indicated in conjunction with medium chain triglycerides. Also indicated for steatorrhoea associated with cystic fibrosis, intestinal lymphangiectasis, steatorrhoea associated with surgery of the intestine and other patients with proven malabsorption.

Sweetening agents

Fructose proven glucose/galactose intolerance

Skin products

Kerodex Double Seven skin care round stomas
 Covermark concealment of birth marks, post-operative scars and other deformities and as adjunctive therapy in the

relief of emotional disturbances due to mutilating skin disease
 Keromask concealment of skin blemishes, scars of any origin, birth marks etc

Products for the relief of pruritus

Oilatum Emollient drug

Scalp cleansing agents

Alphosyl psoriasis and other scaly disorders of the scalp
 Cetavlon PC seborrhoea, capitis and seborrhoeic dermatitis
 Crinagen drug
 Esoderm drug
 Genisol psoriasis, eczema and seborrhoea of the scalp
 Lenium drug
 Penofome drug
 Polytar liquid psoriasis, eczema and seborrhoea of the scalp
 Seboderm drug
 Selsun drug
 Sebaveen toilet preparation

Shampoo type preparations for head lice

Suleo shampoo (Jeyes) drug
 Lorexane No 3 drug

Soaps

Tetmosol control of scabies

Sun screens

Ardena covering cream protection of skin from U-V radiation in photodermatoses
 Spectaban as above
 Uvistat as above.

The following products are regarded as foods:— Allergilac, Complian, malt extract with cod-liver oil, dextrose, Glucodin, Laevalor, Saxin, Sweetex.

The following are regarded as toilet preparations:— Atrix, Nivea, Ipsel, Lactocalamine, Woodward's nursery cream, Sebaveen. Soaps:— Acne Aid bar, Cidal, Derbac, Gamophen, Genatosan, Neko, Neutrogena, Oilatum bar, Prodermide solid, Simple soap.

Doctors are entitled to prescribe under the NHS any drug or medicine considered necessary for the proper treatment of their patients, but they should not order preparations which are not drugs even when the use of these preparations is recommended by a hospital doctor. The Advisory Committee on Borderline Substances is under the chairmanship of Professor Barbara Clayton.

Business Q&A

If I carry on business as a free lance locum, must I be registered for VAT?

Not unless you have turned yourself into a limited company and your gross income exceeds £5,000. As a registered pharmacist you are exempted under group 7 (Health) of Schedule 5 of the Finance Act 1972.

If I pay interest can I now deduct it for income tax?

If it is business interest or property purchase interest it is fully deductible. Other interest is only deductible to the extent that it exceeds £35 in the year and is at a reasonable commercial rate.

North-east London attack on Contractors Committee was 'unwarranted'

North-east London Pharmaceutical Committee's criticism of the Central Contractors Committee's handling of LPC's demand for a fresh look at the Linstead report (*C&D* February 24, p229) was "unwarranted".

That is the opinion of the Central Committee, expressed at its meeting on February 28 (but only now reported). And early returns from LPC's look like giving heavy backing to the Central Committee's position, *C&D* learned this week.

In its defence, the Committee pointed out that it had reconvened the working party, had adopted in principle its recommendation and, subsequently, had decided to consult all local pharmaceutical committees in England and Wales. The action of the Committee could not be properly described as being unconstitutional.

It was also confirmed that the claim in the NEL letter that the Central Committee must convene a conference if one was called for by ten LPC's was incorrect and without foundation.

Action on the report

Other matters arising from the report of the working party on general pharmaceutical services were:—

Drug testing schemes. A letter had been received from the Department acknowledging the Committee's representations made in accordance with recommendation 7, concerning the need to provide for patients receiving their medicines from doctors and hospitals, safeguards similar to those provided by the Drug Testing Scheme for patients receiving their medicines from pharmacies.

Supply of appliances. It was reported that, in line with recommendation 9, a letter had been sent to the Pharmaceutical Society inviting it to suggest to its regions the desirability of organising, in appropriate areas, and where possible in conjunction with an educational institution, short courses of instruction in the knowledge and skills needed for the supply of appliances in the Drug Tariff. A reply had been received indicating that the matter would be considered at the March meeting of Council.

Right to arbitration. The Committee considered recommendation 12 ("That the possibility of both sides agreeing to submit a difference of opinion to arbitration should be written into the contract") accepted by the conference of LPC representatives and agreed that representations be made to the Department.

Constitution of the Central NHS Committee. Two further schemes were examined for the implementation of recommendation 6 (that a proportion of the members be elected by LPC's). Further consideration would be given to them at

the March meeting, in the light of recommendations made by the constitution subcommittees.

Future of the working party. It was reported that replies were being received to PCL 3/73 sent out after the January meeting of the Committee which sought comments on the proposal "that the Council of the Pharmaceutical Society, the Central NHS (Chemist Contractors) Committee, the NPU Executive Committee and the Company Chemists' Association carry out a complete evaluation of the changes considered to be desirable in

Coming events

Sunday, March 18

NPU Group, Royal Hotel, Bristol, at 2.30 pm. Mr A. G. Trotman (managing director, NPU Marketing Ltd) on "A voluntary trading organisation".

Monday, March 19

Enfield Branch, Pharmaceutical Society, Postgraduate medical centre, Chase Farm, Hospital, at 7.45 pm. Photographic slides.
Harrow Branch, Pharmaceutical Society, Clinical lecture theatre, Northwick Park Hospital, at 7.40 pm. Dr G. A. Christie (medical director, Syntex Pharmaceuticals) on "From bench to bedside".
Romford Branch, Pharmaceutical Society, Speights restaurant, Gidea Park, at 7.30 pm. Mr F. G. Clayton on "The challenge of hypertension".

Tuesday, March 20

Chester Branch, Pharmaceutical Society, Grosvenor Hotel, Chester, at 8 pm. Mr N. J. Van Abbe on "Microbial contamination of pharmaceuticals and cosmetics".
Fife Branch, Pharmaceutical Society, Ollerton Hotel, Kirkcaldy, at 7.30 pm. Mrs E. M. J. Leigh (a member of Council) on "Pharmacy and the Common Market".
Lanarkshire Branch, Pharmaceutical Society, Nurses' recreation hall, Strathclyde Hospital, Motherwell, at 7.30 pm. Talk by Professor Howe (department of geography, University of Strathclyde).
Leicestershire Branch, National Pharmaceutical Union, Postgraduate medical centre, Leicester Royal Infirmary, at 8 pm. Mr A. Aldington (a member of the Executive) on "Reorganisation of the National Health Service and other matters".
West Kent Branch, Pharmaceutical Society, Wellcome Research Laboratories, Langley Court, Beckenham, at 8 pm. Mr M. H. Munro (director, Crown Chemical Co) on "Opportunities in veterinary pharmacy".

Wednesday, March 21

Aylesbury and North Buckinghamshire Branch, National Pharmaceutical Union, Friar Tuck restaurant, Wendover, at 8 pm. Mr H. B. Coulson (treasurer, NPU) on "Is the NPU the biggest stumbling block to professional pharmacy?"

Thursday, March 22

Bedfordshire Branch, Pharmaceutical Society, Board room, Luton and Dunstable Hospital, at 8 pm. Dr Bailey on "Pollution".

general pharmacy with a view to the possibility of seeking, when this evaluation had been completed and pharmacy was satisfied as to the evidence and representation it would submit, a Government Commission or Inquiry into the future development of general practice pharmacy".

A report was presented of a meeting between representatives of the Committee and representatives of the Council of the Society on the method of election of the area contractors' committee. It had been agreed that the election held at the district level should also be used to elect the "private" chemist contractors to the area contractors' committee.

After discussing a report from Mr D. I. Coleman, Norwich (a member of the NPU Executive) and considering other reports about the deteriorating position of rural dispensing. It was decided to see further meetings with the Society and the Department.

Because of the Government's pay and prices policy, there had been no developments on the claim for a high national salary and profit margin.

Bristol Branch, Pharmaceutical Society,

Dryham Lodge, 16 Clifton Park, Bristol, at 7.30 pm. Mr J. T. Mearns Bath University) on "Drugs of dependence".

Epsom and Sutton Branch, Pharmaceutical

Society, Bourne Hall, Ewell, at 8 pm. Mr K. A. Lees (Glaxo Laboratories) on "Open prescription—what product?".

Lancaster, Morecambe and Westmorland Branch, Pharmaceutical Society, Slyne Lodge Hotel, Slyne, at 7.45 pm. Working supper (cost £0.45).

Mr A. Medcalfe (chairman, NPU) on "The future of retail pharmacy".

Leeds Branch, Pharmaceutical Society, Metropole Hotel, Leeds, at 8 pm. Mr D. F. Lewis (secretary and registrar of the Society) and Mr F. Eggleston (Press secretary) on "Pharmacy in Parliament".

Manchester, Salford Branch, Pharmaceutical Society, Boyd House, Upper Park Road, Manchester, at 8 pm. Mr W. M. Darling (a member of Council) on "The Common Market".

West Metropolitan Branch, Pharmaceutical Society and Western Pharmacists' Association, Princess Suite, Royal Garden Hotel, Kensington, London W8, at 7 pm. Annual social evening and dinner.

Worthing and West Sussex Branch, Pharmaceutical Society, Beach Hotel, Worthing, at 8 pm. Discussion on "The Excise man—VAT".

Friday, March 23

Brighton and Hove Branch, Pharmaceutical Society, Postgraduate medical centre, Brighton general hospital, Elm Grove, Brighton, at 7 pm. Dr E. Grey-Turner (deputy secretary, British Medical Association) on "The European Common Market and British medicine". Also dinner, ticket £1.20 from Dr R. W. Daisley, School of Pharmacy, Brighton Polytechnic, Moulsecoomb, Brighton BN2 4GJ.

Merseyside Branch, National Association of Women Pharmacists, School of Pharmacy, Liverpool Polytechnic, Byrom Street, at 7.30 pm. Talk by Mr C. Critchley (senior educational psychologist at the school).

Saturday, March 24

Ranbarth De Cymru Branch, Pharmaceutical Society, Ivy Bush Hotel, Carmarthen. Dinner, ticket £2.50 from local Branches. Speakers Mr D. F. Lewis (secretary and registrar of the Society) and Mr A. Howells (a member of Council).

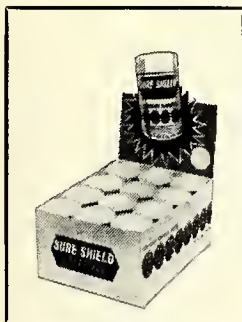
Advance Information

North-western Region Pharmaceutical Society. "The principles of the scientific study and medical use of drugs". Residential refresher course in pharmacology, Manchester University, April 9-13, for pharmacists providing pharmaceutical services under Part IV of the National Health Service. Details from Dr G. G. Benson, Department of Pharmacy, The University of Manchester, Manchester M13 3PL.

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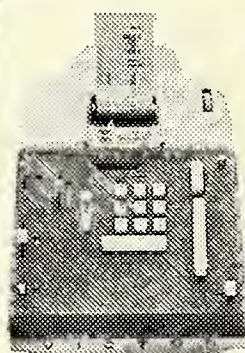
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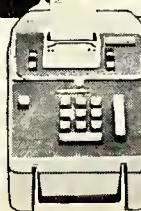
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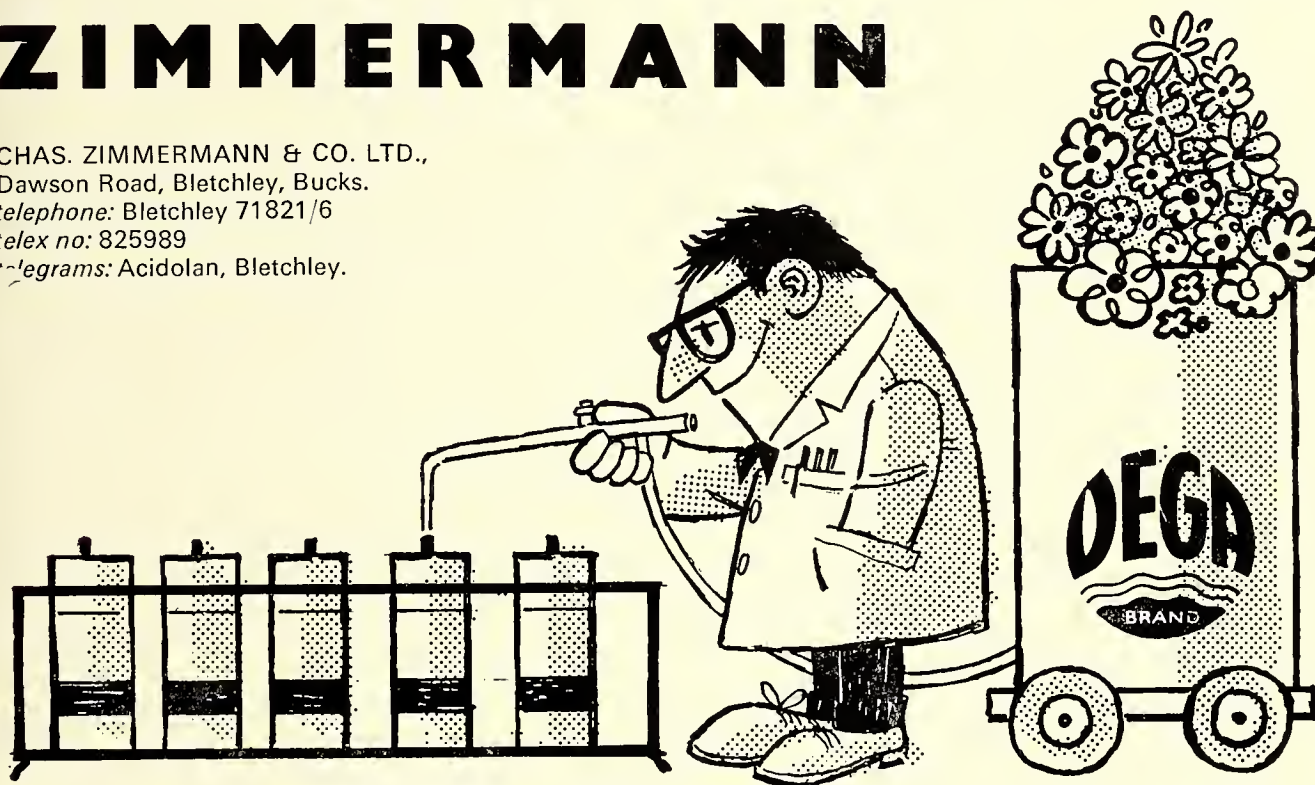


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Market News

MANY OILS DEARER

London, March 14: Quotations for many essential oils were dearer during the week and a number, mainly of Chinese origin, were unquoted. It was thought that as the Canton Spring Fair is due to be held in a month's time higher levels would then be established for Chinese oils hence the reluctance of holders to offer. The scarcity however, was not restricted to Chinese oils, bois de rose was unobtainable in all positions. Dearer were cinnamon leaf, eucalyptus, palmarosa, Chinese spearmint, citronella, clove leaf and petitgrain.

The unsettled currency problems still pose big problems to international trade in crude drugs as well as oils. Higher among botanicals were cinnamon bark, gentian and quillaia. Nigerian ginger (split) was at £360 ton, cif, against £210 only two months ago. Lower were certain balsams, Brazilian menthol and dandelion root.

Cyanocobalamin has been reduced in price.

Pharmaceutical chemicals

Alcohol: (Per proof gal). Synthetic ethanol in 2,500 bulk gal lots—96 per cent, £0.245 and 99.9 per cent, £0.257 in tank wagon; £0.260 and £0.272 in drums for 900-bulk gal; industrial grade 95 per cent £0.172 in bulk and £0.187 in drums.

Amylobarbitone: 50-kg £3.75 kg; sodium £4.30.

Brucine sulphate: £20 kg.

Butabarbital: 50-kg £5.35 kg; Sodium £6.

Butobarbitone: £5-kg for 50-kg lots.

Cinchocaine hydrochloride: £42.50 kg.

Cocaine: Alkaloid £222 kg; hydrochloride £202.75. Subject to DDA Regulations.

Cortisone acetate: £0.25 per g.

Cyanocobalamin: £1 per g.

Dextromethorphan: Hydrobromide £110 kg.

Dienoestrol: 5-kilo lots £0.07 per g.

Digoxin: 25-kg lots £2.30 per g.

Dimidium bromide: 5-g lots £3.20 g.

Emetine: 5-kg lots hydrochloride £285 kg; bismuth iodide £200.

Ether: Anaesthetic BP—2 litre bottles £0.91 each for under 350 litres; £0.85 each for over 350 litres; 45-litre drums £0.31 litre for 350-litre lots. Solvent BP—per metric ton in drums from £333 for 50-kg

lots in 16-kg drums down to £318 in 130-kg drums.

Fentichlor: 50-kg lots £1.73 kg.

Ferrous fumarate: £0.50 kg for 50-kg lots.

Ferrous gluconate: £628 metric ton in 50-kg lots.

Ferrous phosphate: In kegs £0.46 kg.

Hyoscyne hydrobromide: £314.14 kg.

Hyoscyamine sulphate: (100-g lots) £59 kg.

Hydroxocobalamin: £3 per g.

Hypophosphites: £ per kg.

	12.5-kg	50-kg
Calcium	1.14	1.06
Iron	2.35	2.27
Magnesium	1.98	1.87
Potassium	1.57	1.45
Sodium	1.27	1.17

Iodides: (Per kg) Potassium £2.16 (50-kg lots) £2.14 (250-kg); sodium £2.75 (50-kg).

Iodine: Chilean crude £2.08½ per kg; resublimed £2.87 in 50-kilo lots.

Iron ammonium sulphate: 100-kg £0.20½ kg.

Iron and ammonium citrate: (per metric ton) granules, 50-kg lots £650, 1-ton £620. Scales 50-kg £820; 1-ton £790; green £830.

Iron phosphate: £493.50 metric ton for 50-kg lots.

Isoprenaline sulphate: 5-kg £16.50 kg.

Kaolin: BP is £66 per 1,000 kg in sacks.

Mercurochrome: £7.95 per kg.

Mercury salts: Per kg in 50-kg lots; ammoniated powder £5.15; oxides—yellow £5.90 and red £6.10, perchloride £4.30; subchloride £5.45; iodide £5.70 kg for 25-kg.

Mersalyl: Acid £15.75 per kg; sodium £21.50.

Methadone hydrochloride: Subject to DDA Regulations £0.15 per g for 100-g lots.

Methylated spirits: (Per bulk gal, delivered) 45-gal drums minimum 900 gal, industrial 66 op £0.324; perfumery quality 68 op £0.377; mineralised 64 op, £0.338. In tank wagon, 2,500-gal the rates are £0.301, £0.354, £0.315 respectively.

Methyl salicylate: Per metric ton in 5-ton lots £467.50; 17-ton £472.50; 500-kg £477.50.

Narcotine: Alkaloid and hydrochloride in 25-kg lots £15 kg.

Opiates: (per kg) subject to DDA Regulations.

	1 kg and over	Under 1 kg
Codeine	£	£
alkaloid	183.00	191.00
hydrochloride	156.00	164.00
phosphate	140.00	146.00
sulphate	156.00	164.00
Diamorphine		
alkaloid	212.00	223.00
hydrochloride	194.00	203.00
Ethylmorphine		
hydrochloride	179.00	186.00
Morphine		
acetate	164.00	171.00
alkaloid	202.00	211.00
hydrochloride	165.00	172.00
sulphate	165.00	172.00
tartrate	198.00	207.00

Pentobarbitone: 50-kg lots £4.85 kg for acid and £5.15 for sodium.

Phenitone: 25-kg lots £4.24 kg.

Phenobarbitone: 50-kg lots £2.20 per kg; sodium £2.40.

Pholcodine: 1-kg £198.36; 7-kg £189.20 kg; 60-kg

Phthalylsulphathiazole: 50-kg lots £1.60.

Physostigmine: 100-g lots salicylate £0.69 per g; sulphate £0.88 g.

Pilocarpine: 1-kg lots hydrochloride £95; nitrate £88.

Piperazine: (Under 50 kg) adipate £9.963 kg; c rate £0.92½; hexahydrate £0.663; phosphate £0.02

Potassium acid tartrate: £423 metric ton.

Potassium citrate: £353 per metric ton.

Quinalbarbitone: Sodium and acid £5.35 kg for 25-kg lots.

Quinidine: Alkaloid (10-kg lots) £50 kg; sulphate £47.50.

Quinine: (Per kg in 85-kg lots) alkaloid £36.2 bisulphate £27.50; dihydrochloride £35.25; hydrochloride £34.50; sulphate £30; hydrobromide (1 kg) £34.40.

Salicylamide: (Per metric ton) 5-ton lots £70 1-ton £710; 500-kg £720.

Sorbitol: Powder £335 metric ton for over 250 kg.

Stilboestrol: BP in 25-kilo lots £33 kg.

Strychnine: (kg) alkaloid £12.25; sulphate and hydrochloride £10.50.

Succinylsulphathiazole: 50-kg lots £2.40 kg.

Sulphacetamide: Sodium BP £2.98 kg.

Sulphadiazine: 50-kg lots £2.79 kg.

Sulphadimidine: 250-kg lots £2.95 kg; sodium £3.05.

Sulphaguanidine: BPC in 250-kg lots £2.13 kg.

Sulphamerazine: BP 50-kg lots £3.12½ per kg.

Sulphamethizole: BP 50-kg lots £3.65 per kg.

Sulphanilamide: 50-kg lots £1.40 kg.

Sulphaquinoxaline: Sodium, B Vet C in 50-kg lot

Sulphathiazole: 50-kg £1.83 kg.

L-Thyroxine: £1.15 per kg.

L-Triiodothyronine sodium: £2.50 per g.

Crude drugs

Balsams: (kg) Canada £4.35 spot; shipment £4.2 cif. Cobaiba: BPC £1.20 Para, £0.90. Peru: £2.00, cif. Tolu: BP £1.50.

Chillies: Zanzibar £60 ton spot; Nigerian £375, cif.

Cinnamon bark: Seychelles £480 ton, cif.

Dandelion: Root £525 metric ton spot; £510, cif.

Gentian: Root £495 metric ton spot; £490, cif.

Ginger: (ton) Cochín, new crop £320, cif. Nigerian split £360, cif, peeled £470, cif.

Menthol: (kg) Chinese spot £6.50; shipment £6.2 cif. Brazilian spot £3.40; afloat £3.30, cif.

Pepper: (ton) Sarawak black £435, cif; white £620, cif, both nominal.

Pimento: Jamaican £830 long ton, cif, nominal.

Podophyllum: Emodi £330 metric ton cif.

Quillaia: £850 metric ton nominal.

Turmeric: Madras finger £220 ton; £210, cif.

Valerian: (metric ton) Indian £310 spot; £290, cif.

Essential oils

Anise: Chinese spot not quoted; forward £1.90 kg cif.

Bois de rose: Unquoted all positions.

Camphor white: Spot £0.42½ kg; £0.37, cif.

Citronella: Ceylon spot not quoted; £1.75 kg, cif. Seychelles leaf rectified £3, cif. Bark, BP £2.20; English distilled bark £93.

Cinnamon: Ceylon leaf £1.45 kg, spot; £1.40, cif. Clove: Madagascar leaf £1.40 spot, shipment not quoted. English-distilled bud £17.50.

Eucalyptus: Natural 80-85 per cent £0.93 kg, cif.

Lemon: Sicilian £11.70 kg spot.

Lemongrass: £2.70 spot; £2.60, cif.

Lime: West Indian £7.45 kg spot; £7.15, cif.

Mandarin: £5.85 kg spot.

Palmarosa: £7.20 kg spot; £7.00, cif.

Peppermint: (per kg) Arvensis Chinese, spot £2.75; £2.70, cif, afloat, Brazilian £1.65 spot £1.52, cif. American piperata from £6.65, cif.

Petitgrain: Spot £5.65 kg; shipment unquoted.

Spearmint: (cif) Chinese £7.00; American £5.90.

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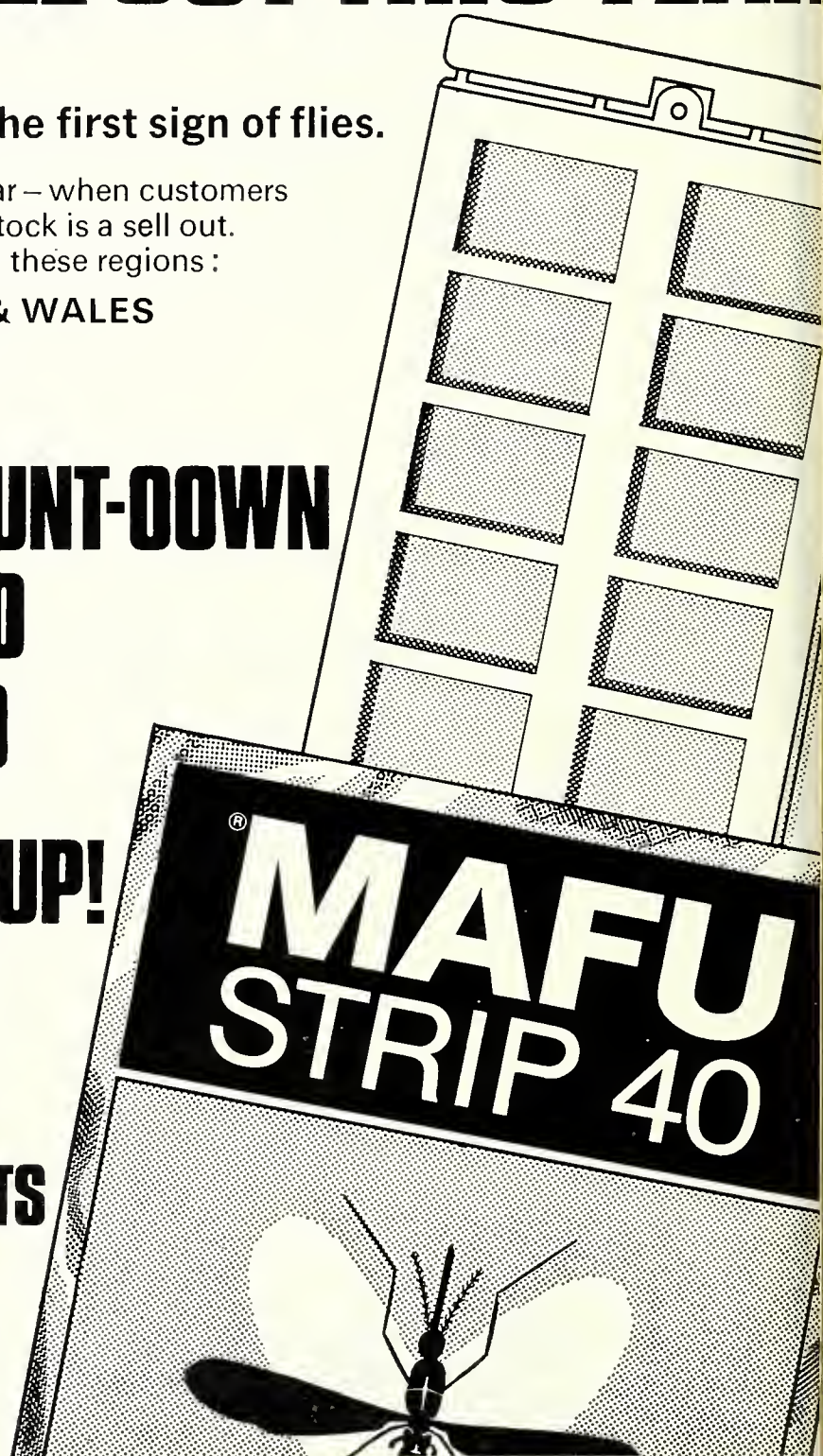
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CONVERSION TABLES from purchase tax to VAT

Chemist & Druggist

These Tables are designed to help our readers convert current purchase tax inclusive selling prices into the VAT inclusive selling prices which will apply from 1 April 1973.

As Phase I of the Government's Prices legislation remains in force until 28 April 1973, the Tables have been calculated so that the retailer enjoys the same cash profit margin on each sale after 1 April as before. (See example below).

There are three separate tables, for purchase tax at 11¼%, 18% and 25% respectively. Each table shows three different rates of mark-up on cost excluding purchase tax — 33⅓%, 50% and 56%.

Please note that savings from the abolition of SET should also be taken into account when fixing new prices.

The Tables can be used for conversions from £1 to £1000 or from 1p to 100p.

How to use the Tables

Example:	Current selling price of goods	£40.25
	Purchase tax rate 25%	
	Mark-up at 50% on cost	
	VAT selling price (from Table on p.4)	
	On £40	£37.71
	25 pence	24
		<u>£37.95</u>

Proof:

	Old (PT)	New (VAT)
Wholesale cost	£23.00	23.00
Purchase tax at 25%	5.75	—
	<u>28.75</u>	23.00
Mark-up at 50% of £23.00	11.50	11.50
Selling price before VAT	<u>£40.25</u>	34.50
VAT at 10%		3.45
Inclusive VAT selling price		<u>£37.95</u>

Further copies of these Tables may be obtained from the publishers Benn Brothers Limited, 25 New Street Square, London, EC4A 3JA. (Tel. 01-353 3212) Price 25p each or £1.00 per 10 copies. Please send cash with order.

PURCHASE TAX AT 11¼

PURCHASE TAX INCLUSIVE PRICE	VAT INCLUSIVE PRICE AT MARK UP OF		
	33 ⅓%	50%	56%
1.00	1.01	1.02	1.03
2.00	2.03	2.05	2.05
3.00	3.04	3.07	3.08
4.00	4.06	4.09	4.10
5.00	5.07	5.12	5.13
6.00	6.09	6.14	6.16
7.00	7.10	7.16	7.18
8.00	8.12	8.19	8.21
9.00	9.13	9.21	9.23
10.00	10.14	10.23	10.26
11.00	11.16	11.26	11.29
12.00	12.17	12.28	12.31
13.00	13.19	13.30	13.34
14.00	14.20	14.32	14.36
15.00	15.22	15.35	15.39
16.00	16.23	16.37	16.42
17.00	17.24	17.39	17.44
18.00	18.26	18.42	18.47
19.00	19.27	19.44	19.49
20.00	20.29	20.46	20.52
21.00	21.30	21.49	21.55
22.00	22.32	22.51	22.57
23.00	23.33	23.53	23.60
24.00	24.35	24.56	24.62
25.00	25.36	25.58	25.65
26.00	26.37	26.60	26.68
27.00	27.39	27.63	27.70
28.00	28.40	28.65	28.73
29.00	29.42	29.67	29.75
30.00	30.43	30.70	30.78
31.00	31.45	31.72	31.81
32.00	32.46	32.74	32.83
33.00	33.48	33.77	33.86
34.00	34.49	34.79	34.88
35.00	35.50	35.81	35.91
36.00	36.52	36.84	36.94
37.00	37.53	37.86	37.96
38.00	38.55	38.88	38.99
39.00	39.56	39.90	40.01
40.00	40.58	40.93	41.04
41.00	41.59	41.95	42.07
42.00	42.60	42.97	43.09
43.00	43.62	44.00	44.12
44.00	44.63	45.02	45.14
45.00	45.65	46.04	46.17
46.00	46.66	47.07	47.20
47.00	47.68	48.09	48.22
48.00	48.69	49.11	49.25

PURCHASE TAX INCLUSIVE PRICE	VAT INCLUSIVE PRICE AT MARK UP OF		
	33 ⅓%	50%	56%
51.00	51.73	52.18	52.33
52.00	52.75	53.21	53.35
53.00	53.76	54.23	54.38
54.00	54.78	55.25	55.40
55.00	55.79	56.28	56.43
56.00	56.81	57.30	57.46
57.00	57.82	58.32	58.48
58.00	58.84	59.35	59.51
59.00	59.85	60.37	60.53
60.00	60.86	61.39	61.56
61.00	61.88	62.42	62.59
62.00	62.89	63.44	63.61
63.00	63.91	64.46	64.64
64.00	64.92	65.48	65.66
65.00	65.94	66.51	66.69
66.00	66.95	67.53	67.72
67.00	67.96	68.55	68.74
68.00	68.98	69.58	69.77
69.00	69.99	70.60	70.79
70.00	71.01	71.62	71.82
71.00	72.02	72.65	72.85
72.00	73.04	73.67	73.87
73.00	74.05	74.69	74.90
74.00	75.07	75.72	75.92
75.00	76.08	76.74	76.95
76.00	77.09	77.76	77.98
77.00	78.11	78.79	79.00
78.00	79.12	80.03	80.25
79.00	80.14	80.83	81.05
80.00	81.15	81.86	82.08
81.00	82.17	82.88	83.11
82.00	83.18	83.90	84.13
83.00	84.20	84.93	85.16
84.00	85.21	85.95	86.18
85.00	86.22	86.97	87.21
86.00	87.24	88.00	88.24
87.00	88.25	89.02	89.26
88.00	89.27	90.04	90.29
89.00	90.28	91.06	91.31
90.00	91.30	92.09	92.34
91.00	92.31	93.11	93.37
92.00	93.32	94.13	94.39
93.00	94.34	95.16	95.42
94.00	95.35	96.18	96.44
95.00	96.37	97.20	97.47
96.00	97.38	98.23	98.50
97.00	98.40	99.25	99.52
98.00	99.41	100.27	100.55

PURCHASE TAX INCLUSIVE PRICE					VAT INCLUSIVE PRICE AT MARK UP OF			PURCHASE TAX INCLUSIVE PRICE			VAT INCLUSIVE PRICE AT MARK UP OF				
					33 1/3%	50%	56%						33 1/3%	50%	56%
1.00	0.97	0.98	0.99	51.00	49.42	50.09	50.30	51.00	49.42	50.09	50.30				
2.00	1.94	1.96	1.97	52.00	50.39	51.07	51.28	52.00	50.39	51.07	51.28				
3.00	2.91	2.95	2.96	53.00	51.36	52.05	52.27	53.00	51.36	52.05	52.27				
4.00	3.88	3.93	3.94	54.00	52.33	53.03	53.25	54.00	52.33	53.03	53.25				
5.00	4.85	4.91	4.93	55.00	53.30	54.02	54.24	55.00	53.30	54.02	54.24				
6.00	5.81	5.89	5.92	56.00	54.27	55.00	55.23	56.00	54.27	55.00	55.23				
7.00	6.78	6.87	6.90	57.00	55.24	55.98	56.21	57.00	55.24	55.98	56.21				
8.00	7.75	7.86	7.89	58.00	56.21	56.96	57.20	58.00	56.21	56.96	57.20				
9.00	8.72	8.84	8.88	59.00	57.18	57.94	58.19	59.00	57.18	57.94	58.19				
10.00	9.69	9.82	9.86	60.00	58.15	58.93	59.17	60.00	58.15	58.93	59.17				
11.00	10.66	10.80	10.85	61.00	59.12	59.91	60.16	61.00	59.12	59.91	60.16				
12.00	11.63	11.79	11.83	62.00	60.08	60.89	61.14	62.00	60.08	60.89	61.14				
13.00	12.60	12.77	12.82	63.00	61.05	61.87	62.13	63.00	61.05	61.87	62.13				
14.00	13.57	13.75	13.81	64.00	62.02	62.85	63.12	64.00	62.02	62.85	63.12				
15.00	14.54	14.73	14.79	65.00	62.99	63.84	64.10	65.00	62.99	63.84	64.10				
16.00	15.51	15.71	15.78	66.00	63.96	64.82	65.09	66.00	63.96	64.82	65.09				
17.00	16.47	16.70	16.77	67.00	64.93	65.80	66.08	67.00	64.93	65.80	66.08				
18.00	17.44	17.68	17.75	68.00	65.90	66.78	67.06	68.00	65.90	66.78	67.06				
19.00	18.41	18.66	18.74	69.00	66.87	67.76	68.05	69.00	66.87	67.76	68.05				
20.00	19.38	19.64	19.72	70.00	67.84	68.75	69.03	70.00	67.84	68.75	69.03				
21.00	20.35	20.62	20.71	71.00	68.81	69.73	70.02	71.00	68.81	69.73	70.02				
22.00	21.32	21.61	21.70	72.00	69.78	70.71	71.01	72.00	69.78	70.71	71.01				
23.00	22.29	22.59	22.68	73.00	70.74	71.69	71.99	73.00	70.74	71.69	71.99				
24.00	23.26	23.57	23.67	74.00	71.71	72.68	72.98	74.00	71.71	72.68	72.98				
25.00	24.23	24.55	24.66	75.00	72.68	73.66	73.97	75.00	72.68	73.66	73.97				
26.00	25.20	25.53	25.64	76.00	73.65	74.64	74.95	76.00	73.65	74.64	74.95				
27.00	26.17	26.52	26.63	77.00	74.62	75.62	75.94	77.00	74.62	75.62	75.94				
28.00	27.13	27.50	27.61	78.00	75.59	76.60	76.92	78.00	75.59	76.60	76.92				
29.00	28.10	28.48	28.60	79.00	76.56	77.59	77.91	79.00	76.56	77.59	77.91				
30.00	29.07	29.46	29.59	80.00	77.53	78.57	78.90	80.00	77.53	78.57	78.90				
31.00	30.04	30.45	30.57	81.00	78.50	79.55	79.88	81.00	78.50	79.55	79.88				
32.00	31.01	31.43	31.56	82.00	79.47	80.53	80.87	82.00	79.47	80.53	80.87				
33.00	31.98	32.41	32.54	83.00	80.44	81.51	81.85	83.00	80.44	81.51	81.85				
34.00	32.95	33.39	33.53	84.00	81.40	82.50	82.84	84.00	81.40	82.50	82.84				
35.00	33.92	34.37	34.52	85.00	82.37	83.48	83.83	85.00	82.37	83.48	83.83				
36.00	34.89	35.36	35.50	86.00	83.34	84.46	84.81	86.00	83.34	84.46	84.81				
37.00	35.86	36.34	36.49	87.00	84.31	85.44	85.80	87.00	84.31	85.44	85.80				
38.00	36.83	37.32	37.48	88.00	85.28	86.42	86.79	88.00	85.28	86.42	86.79				
39.00	37.79	38.30	38.46	89.00	86.25	87.41	87.77	89.00	86.25	87.41	87.77				
40.00	38.76	39.28	39.45	90.00	87.22	88.39	88.76	90.00	87.22	88.39	88.76				
41.00	39.73	40.27	40.43	91.00	88.19	89.37	89.74	91.00	88.19	89.37	89.74				
42.00	40.70	41.25	41.42	92.00	89.16	90.35	90.73	92.00	89.16	90.35	90.73				
43.00	41.67	42.23	42.41	93.00	90.13	91.34	91.72	93.00	90.13	91.34	91.72				
44.00	42.64	43.21	43.39	94.00	91.10	92.32	92.70	94.00	91.10	92.32	92.70				
45.00	43.61	44.19	44.38	95.00	92.06	93.30	93.69	95.00	92.06	93.30	93.69				
46.00	44.58	45.18	45.37	96.00	93.03	94.28	94.68	96.00	93.03	94.28	94.68				
47.00	45.55	46.16	46.35	97.00	94.00	95.26	95.66	97.00	94.00	95.26	95.66				
48.00	46.52	47.14	47.34	98.00	94.97	96.25	96.65	98.00	94.97	96.25	96.65				
49.00	47.49	48.12	48.32	99.00	95.94	97.23	97.63	99.00	95.94	97.23	97.63				
50.00	48.46	49.11	49.31	100.00	96.91	98.21	98.62								

N.B. Savings from abolition of SET have been ignored.

PURCHASE TAX AT 25%

PURCHASE TAX INCLUSIVE PRICE	VAT INCLUSIVE PRICE AT MARK UP OF		
	33 ¹ / ₃ %	50%	56%
1.00	0.93	0.94	0.95
2.00	1.85	1.89	1.90
3.00	2.78	2.83	2.84
4.00	3.71	3.77	3.79
5.00	4.63	4.71	4.74
6.00	5.56	5.66	5.69
7.00	6.48	6.60	6.64
8.00	7.41	7.54	7.58
9.00	8.34	8.49	8.53
10.00	9.26	9.43	9.48
11.00	10.19	10.37	10.43
12.00	11.12	11.31	11.38
13.00	12.04	12.26	12.32
14.00	12.97	13.20	13.27
15.00	13.89	14.14	14.22
16.00	14.82	15.08	15.17
17.00	15.75	16.03	16.12
18.00	16.67	16.97	17.06
19.00	17.60	17.91	18.01
20.00	18.53	18.86	18.96
21.00	19.45	19.80	19.91
22.00	20.38	20.74	20.86
23.00	21.30	21.68	21.80
24.00	22.23	22.63	22.75
25.00	23.16	23.57	23.70
26.00	24.08	24.51	24.65
27.00	25.01	25.46	25.60
28.00	25.94	26.40	26.54
29.00	26.86	27.34	27.49
30.00	27.79	28.28	28.44
31.00	28.72	29.23	29.39
32.00	29.64	30.17	30.34
33.00	30.57	31.11	31.28
34.00	31.49	32.06	32.23
35.00	32.42	33.00	33.18
36.00	33.35	33.94	34.13
37.00	34.27	34.88	35.08
38.00	35.20	35.83	36.02
39.00	36.13	36.77	36.97
40.00	37.05	37.71	37.92
41.00	37.98	38.65	38.87
42.00	38.90	39.60	39.82
43.00	39.83	40.54	40.76
44.00	40.76	41.48	41.71
45.00	41.68	42.43	42.66
46.00	42.61	43.37	43.61
47.00	43.54	44.31	44.56
48.00	44.46	45.25	45.50
49.00	45.39	46.20	46.45
50.00	46.32	47.14	47.40

PURCHASE TAX INCLUSIVE PRICE	VAT INCLUSIVE PRICE AT MARK UP OF		
	33 ¹ / ₃ %	50%	56%
51.00	47.24	48.08	48.35
52.00	48.17	49.03	49.30
53.00	49.09	49.97	50.24
54.00	50.02	50.91	51.19
55.00	50.95	51.85	52.14
56.00	51.87	52.80	53.09
57.00	52.80	53.74	54.04
58.00	53.73	54.68	54.98
59.00	54.65	55.63	55.93
60.00	55.58	56.57	56.88
61.00	56.50	57.51	57.83
62.00	57.43	58.45	58.78
63.00	58.36	59.40	59.72
64.00	59.28	60.34	60.67
65.00	60.21	61.28	61.62
66.00	61.14	62.22	62.57
67.00	62.06	63.17	63.52
68.00	62.99	64.11	64.46
69.00	63.91	65.05	65.41
70.00	64.84	66.00	66.36
71.00	65.77	66.94	67.31
72.00	66.69	67.88	68.26
73.00	67.62	68.82	69.20
74.00	68.55	69.77	70.15
75.00	69.47	70.71	71.10
76.00	70.40	71.65	72.05
77.00	71.33	72.60	73.00
78.00	72.25	73.54	73.94
79.00	73.18	74.48	74.89
80.00	74.10	75.42	75.84
81.00	75.03	76.37	76.79
82.00	75.96	77.31	77.74
83.00	76.88	78.25	78.68
84.00	77.81	79.20	79.63
85.00	78.74	80.14	80.58
86.00	79.66	81.08	81.53
87.00	80.59	82.02	82.48
88.00	81.51	82.97	83.42
89.00	82.44	83.91	84.37
90.00	83.37	84.85	85.32
91.00	84.29	85.79	86.27
92.00	85.22	86.74	87.22
93.00	86.15	87.68	88.16
94.00	87.07	88.62	89.11
95.00	88.00	89.57	90.06
96.00	88.92	90.51	91.01
97.00	89.85	91.45	91.96
98.00	90.78	92.39	92.90
99.00	91.70	93.34	93.85